



SMITH COUNTY, TEXAS

FY2021 Adopted Budget



SMITH COUNTY, TEXAS

Adopted Budget Fiscal Year 2020-2021



This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,074,442, which is a 1.76% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,385,129.

The members of the Smith County Commissioners Court voted on the adoption of the 2021 budget on September 8, 2020. Record vote for the adoption of the budget is:

County Judge Nathaniel Moran	Aye
Commissioner Pct. #1, Jeff Warr	Aye
Commissioner Pct. #2, Cary Nix	Aye
Commissioner Pct. #3, Terry Phillips	Aye
Commissioner Pct. #4, JoAnn Hampton	Aye

	FY2020	FY2021
Property Tax Rate	0.345000	0.335000
No New Revenue Rate	0.329899	0.342060
Voter Approval Rate	0.368310	0.353670
Maintenance & Operations Rate	0.305802	0.307620
Debt Rate	0.039198	0.027380
Total Debt Obligations	\$34,260,000	\$36,560,000



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Smith County

Texas

For the Fiscal Year Beginning

October 1, 2019

Christopher P. Morill

Executive Director

This award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- ✓ *A policy document*
- ✓ *A financial plan*
- ✓ *An operations guide*
- ✓ *A communications device*

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BUDGET MESSAGE

from

County Judge Nathaniel Moran

Date: October 1, 2020

To: All Elected and Appointed Officials, Department Heads, Employees, and Constituents

Respectfully, I submit the FY2021 Smith County Budget as adopted. This document is a compilation of many hours of projection and planning by the Commissioners Court, the County Auditor, and all elected and appointed officials in consideration of the many services Smith County is responsible for delivering to its citizens. As you know, this has been a very unusual calendar year and budget process, given the widespread effects of the COVID-19 pandemic. Beginning in mid-March and continuing through the date of this letter, the COVID-19 pandemic has dominated the time and attention of all of you, this community, the state, and nation at-large. It has had untold effects on the operations of our organization as a governmental entity, and will forever change the landscape of County government.

Each department is required to make budget requests based on necessity, and all requested expenditures require justification. This adopted budget reflects careful review and consideration of budget requests from all departments and thoughtful analysis of those requests compared to anticipated financial resources for the year. As expected, COVID-19 has had a major impact on the budget process and the resulting document that I am filing as a proposed budget for Fiscal Year 2021. Without affecting the quality of services to our constituents, my goal in this budget is to continue building trust with our community by cutting our tax rate as much as possible to provide needed tax relief during a time when so many are facing economic hardships at home. These are difficult economic times for so many, and the community needs to hear loud and clear that we stand with them during this time.

THE BUDGET IN BRIEF

The FY21 Adopted Budget was developed in context with the financial policies and business plan adopted by the Smith County Commissioners Court which can be found in this document. Revenues for all appropriable funds total \$96,936,347, representing a 0.32% decrease from the fiscal year (FY) 2020 Adopted Budget. Revenue from sales tax is expected to decrease slightly from the FY20 amount. Interest earnings have significantly decreased due to economic conditions and the overall collections of fines and fees is projected to decrease by approximately 14% due to the changes in the court processes required during this time and the continued catch up from office closures during the peak months of 2020.

The budget appropriates \$111,332,412 toward operating, capital, and debt service expenditures. Ongoing general fund expenditures are appropriated at less than anticipated revenue for the fiscal year in compliance with the General Fund Reserve Policy adopted by the Commissioners Court. Excess reserve funds are being appropriated according to the policy for non-recurring capital projects and other capital equipment. Total employment for Smith County for 2021 is budgeted at 862 full time

employees, a decrease of three from FY20. The complete schedule of changes can be found on page 47 of this document.

The FY2021 Adopted Budget reflects the following priorities: (1) road improvements; (2) retaining qualified, contributing employees; (3) improved operational efficiency; (4) continued improvements to facilities and technology; and (5) essential funding for law enforcement and jail operations. The highlights are:

- **Tax Rate** – The 2020 tax rate decreased from 0.345000 per \$100 of assessed property value to 0.335000. This cut drops our tax rate below the no-new-revenue rate (formerly known as the effective rate), which means that the County would take in less revenue from property taxes in FY2021 than it did in FY2020 if no new property had been added. Smith County was already ranked as one of the lowest among the 254 counties in the state of Texas, and its unprecedented decision to cut the property tax rate as low as possible is further evidence of its commitment to the citizens of Smith County during this unprecedented time of a health pandemic.
- **Road & Bridge Projects** – The County continues investing in our Road & Bridge infrastructure and we have recently completed the second of six years in our Road & Bridge bond program. A recent review of the work completed in the first 24 months of that program concluded that we are on schedule with the completion of projects and under budget. This is great news and a reflection of our commitment to be effective and efficient with each tax dollar that comes our way. The FY2021 budget reflects a continued commitment towards Roads & Bridges, dedicating once again 3.5 cents of the current property tax rate toward the Road & Bridge fund. This commitment is significant because it ensures that the County continues to have a sufficient amount dedicated of the tax rate each year to pay for maintenance of our roads and bridges as the bond program allows us to reconstruct them. We will need to continue to bring this allocation up over the next few years to ensure long term sustainability of our Road & Bridge program beyond bond funding.
- **Facility Needs & Capital Expenditures**- To accommodate the need to cut our tax rate during this time, the FY2021 budget also delays needed capital improvement projects, such as the construction of a new Road & Bridge facility, and reduces other capital expenditures, such as vehicle replacement costs (down from \$1.2 Million in FY2020 to \$400,000 in FY2021). Even still, the Court still has the ability to procure property for a Road & Bridge facility if and when one becomes available that meets the needs of the County. As you all know, in FY20, we thoroughly evaluated the potential solutions to the longstanding Courthouse problem, and had planned to put that measure on the November 2020 ballot for decision by the public. However, the Commissioners Court opted to delay proposing a bond package to the public on the Courthouse until after the Coronavirus pandemic. Even with that delay on the Courthouse project, the time and money spent this year has resulted in firm directions on location, size, use, and style. So, that project is ready to propose when the time is right thanks to the valiant efforts of our team of hired professionals. And, the Commissioners have been able to obtain property where the planned Courthouse will ultimately go.

EXECUTIVE SUMMARY

The executive summary is prepared as a general overview to the FY21 Adopted Budget and provides a glimpse of the short-term and long-term issues that affect the financial picture of Smith County.

SHORT TERM ISSUES

Issues currently being addressed and/or those carrying into the next fiscal year

ECONOMIC CONDITIONS – Economic uncertainties have plagued the nation with the COVID-19 pandemic. Although Smith County has been spared many of the hardships that are occurring in other areas, we have experienced some downsizing or relocation among employers which can reduce our property and sales tax revenue. Difficult decisions that are being made during this challenging period have resulted in some delayed program enhancements and planning modifications as we exercise a conservative approach to non-mandated funding issues.

The FY21 Budget was prepared in a conservative manner with an emphasis on prioritizing current service levels. Smith County will continue its effort to align the demands with the resources available. The cost of unfunded mandates creates a special hardship on the county budget to meet the demands of certain programs while adhering to the funds that are available to support the need. Although the county is mandated by the state to provide sufficient funding in certain areas, we continue to look for more efficient ways to deal with these matters.

WORKFORCE – You will notice in this budget that our employee headcount will go down from 865 to 862. The FY21 Adopted Budget does not include a cost of living adjustment or across the board increase, but did provide for an increase for those working in the janitorial department. Smith County will continue to deliver quality and timely service in response to citizens' needs. Officials and staff members are mindful of rising costs that can impact service levels and processes. The County will continue "Striving for Excellence" and doing things right the first time, so that citizens, employees, and the budget are not negatively impacted by the need for repeat or do-over work. In the next fiscal year, the Commissioners Court is dedicated to supporting the Sheriff's Office efforts to reduce the accelerated growth of jail overtime and increasing vacancy numbers for jail detention officers.

FRINGE BENEFITS – Fringe benefits have increased by less than 1% from FY20 as the county has committed to streamlining where possible. Smith County maintains a partially self-insured health insurance program for employees and qualified retirees, and the County's health insurance fund balance remains strong because of changes made in the past three fiscal years. Employer and employee rates remain the same for FY21 in large part because of the measures taken to closely examine costs and varying avenues of saving.

CAPITAL IMPROVEMENT PLAN –Smith County first adopted a Five Year Capital Improvement Plan in 2011 as a step in planning for facilities and infrastructure needs in future years. The plan receives an annual update and the FY21 Budget continues as a funding source for approved projects. This is a pay-as-you go plan that is funded through the dedication of 1 cent per year from the property tax rate.

LONG TERM ISSUES

Issues facing the county beyond FY21

SMITH COUNTY ROAD & BRIDGE INFRASTRUCTURE – The Smith County Commissioners Court has committed to improving the quality and maintenance of the county adopted roads through a proactive approach to customer service. The FY21 Adopted Budget provides funding to continue the philosophy of focusing on better maintenance that began in FY11 while it also appropriates additional funding to transition back into more road reconstruction and resurfacing projects.

TECHNOLOGY – Technology advances will continue to be a priority in an effort to provide our users and citizen community with the most efficient and effective means of service delivery. Smith County

is recently completed the process of replacing the outdated judicial technology systems with new technology to provide a more efficient system for the courts and court related activities.

SMITH COUNTY FACILITIES – Smith County owns many buildings throughout the county, including the Courthouse, Courthouse Annex, jails, and various satellite offices. The maintenance and upkeep of the buildings has become a priority in an effort to identify and improve any unsightly or inefficient areas. The Commissioners Court holds regular facility meetings to set building priorities and monitor current projects. The county established a Facilities Improvement Fund to prepare for needed repairs and/or replacements without putting a burden on funds necessary for daily operations. In the FY21 budget, the county will continue to dedicate one cent (1¢) of the maintenance and operations portion of the tax rate to this fund.

JAIL – As a result of the pandemic and the cessation or slowing of many elements of the judicial and detention systems, including the ability to hold jury trials and transport prisoners to the state’s prison system, the jail population has soared from 750 to over 1150 over the past few months. Over the past four years, the population had risen from 750 to 950 before the pandemic, before dipping to a FY20 low of 750 in the midst of the pandemic. This increase in jail population—now accelerated by the pandemic—necessitates planning for renovation or expansion of the current jail facilities. In October 2020, the Commissioners Court will close on the real property located adjacent to the main jail, which will ultimately be perfectly situated for expansion of the current jail facilities. The Commissioners Court is also seeking ways to renovate the north jail facility to accommodate additional medium risk prisoners, which will expand the total jail capacity for this constraining population.

The FY21 Adopted Budget represents a balanced budget and demonstrates the teamwork displayed by the members of the Commissioners Court, officials, employees, and citizens in this extensive and complex budgeting process. Smith County has furthered the aggressive approach to prudent financial management practices by continually analyzing operating costs and encouraging departmental efficiencies. Because of these deep cuts and delayed capital improvement needs, next year’s budget will likewise be challenging. Experience has shown that the cuts we made this year, though, will help us better face those challenges next year. My hope is that the economy will rebound in short fashion and we can return to our normal course in a manner consistent with the continued dedication to sound fiscal policy and transparency that have been our hallmarks for several years.

With sincere appreciation to all elected officials, department heads, and the county auditor and staff, I am pleased to present this balanced Adopted Budget for FY2021 that is more than a document that allots departmental funding for a new fiscal year based on assessed needs. It is a reflection of your character, your dedication to public service, and your recognition of this extraordinary time and the need to reaffirm to all in this community, “We are with you.”

Respectfully submitted,



Smith County Judge



OVERVIEW

INTRODUCTION

The Smith County Budget document consists of a budget message, an introduction section, a community profile, budget process section, business policy section, departmental budget section, department officials section, and a glossary.

The Budget Message and Executive Summary is submitted by the County Judge who is the budget officer of Smith County. The purpose of this message is to highlight the issues and priorities that were the driving force behind decisions reflected in this document.

The community profile section of this document includes some interesting statistical and historical data about Smith County.

The budget process section provides insight into the various processes in the complete “budget cycle”, including budgetary controls, and tracking of actual costs against the adopted budget. Also included is the calendar of significant events in the preparation of the FY21 budget.

The Policy Section includes the Smith County “Roadmap”, which details the adopted business plan with priorities, goals, and objectives set forth by the Smith County Commissioners Court to guide in the operating decisions and practices of the county. Also included in this section are other county financial policies and guidelines.

The Financial Summary Section includes a fund overview, fund summaries, financial charts & graphs, and comparative revenues and appropriations. This section also includes property tax information, debt service, and personnel levels.

The Budget Detail Section includes departmental allocations for the FY21 budget, along with departmental goals, achievements, and descriptions of duties.

The last sections of this document are listings of county officials and a glossary of frequently used terms.

Texas County Government

The statutory duties and responsibilities of county officials in Texas are numerous. County Government's principal focus is on the judicial system, health and social service delivery, law enforcement, and road construction. In Texas, counties have no ordinance-making powers other than those explicitly granted by state law.

Texas has 254 counties with similar organization features: a governing body (the Commissioners Court) consisting of one member elected at large (the County Judge) and four Commissioners elected by precincts. The County Judge is both presiding officer of the Commissioners Court and judge of the County Court and is named for his or her actual judicial responsibility.

The Commissioners Court serves as both the legislative and executive branch of county government, and has budgetary authority over virtually all county departments, including those headed by other elected officials.

In Texas county government, there is not a hierarchy level for elected county officials, as all elected officials answer directly to the voters. The Commissioners Court authority over county offices, including elected offices, is limited to its authority to approve and disapprove the budgeted funds appropriated for each department's activity.

Elected offices created by the Texas Constitution include County Judge, Commissioner, Constable, County Clerk, District Attorney, District Clerk, Justice of the Peace, Sheriff, Tax Assessor/Collector, and Treasurer. These officers are elected at large with the exception of the Commissioners, Constables, and Justices of the Peace, which are elected by individual precincts.

Offices created by legislative act include State District Judges, County Courts at Law, County Auditor, County Purchasing Agent, County Engineer, Community Supervision and Corrections, and Juvenile Probation. The State District Judges and the County Court at Law Judges are elected at large. The remaining officials are appointed by various boards. A Smith County Organization chart is located on page 10.



SMITH COUNTY COMMISSIONERS COURT



Jeff Warr
Commissioner, Pct. #1



Cary Nix
Commissioner, Pct. #2



Nathaniel Moran
Smith County Judge

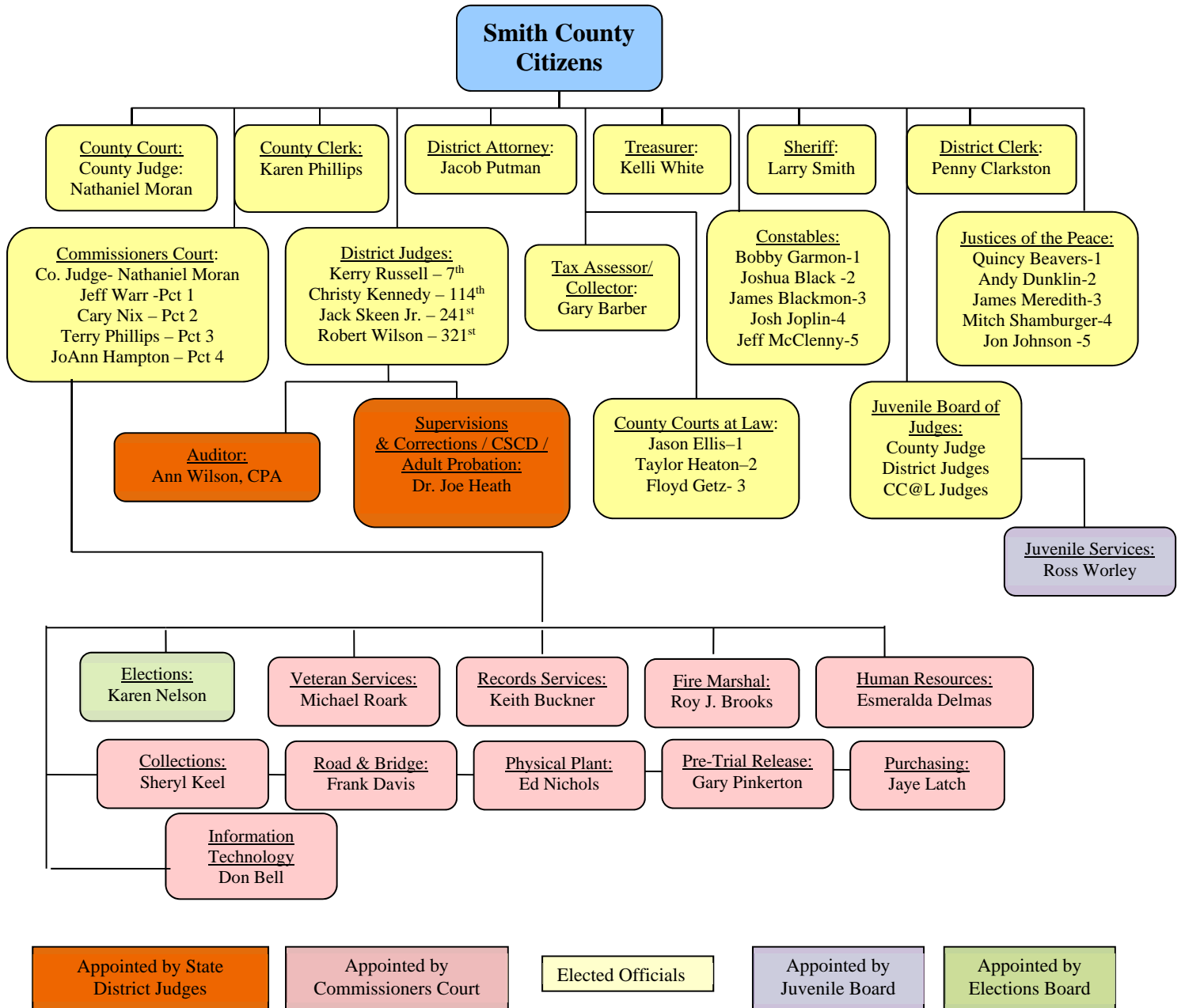


Terry Phillips
Commissioner, Pct. #3



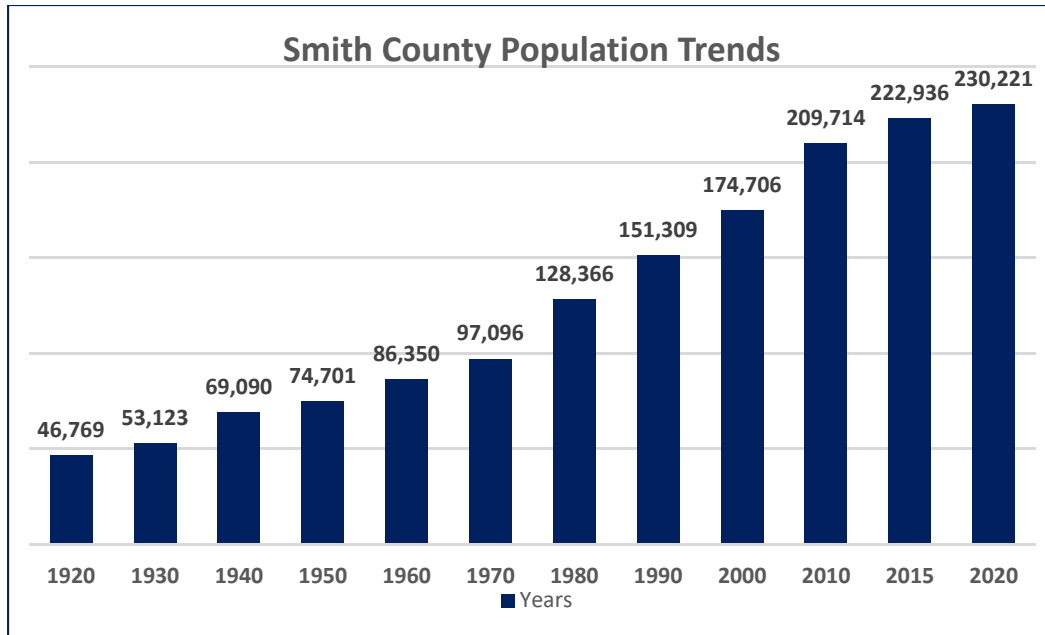
Jo Ann Hampton
Commissioner, Pct. #4

Smith County Organizational Chart



SMITH COUNTY PROFILE

With an estimated population of 230,221 for 2020, Smith County is located 90 miles east of Dallas/Fort Worth, 90 miles west of Shreveport, La., and less than 200 miles north of Houston and consists of 932 square miles. The City of Tyler is the county seat and the county's largest incorporated area with an estimated population of 101,106. Smith County also includes the Cities of Lindale, Whitehouse, Arp, Troup, Bullard, Winona, New Chapel Hill, Noonday, Overton, Tyler and Hide-a-way Lake.



County services and responsibilities include:

- Building and maintaining county roads
- Operating the judicial system
- Registering voters and holding elections
- Maintaining public records
- Providing law enforcement
- Building and operating jails
- Office of Emergency Management
- Coordination and support of volunteer fire department network
- Collection of property and sales taxes
- Providing health and social services to the indigent
- Veterans services

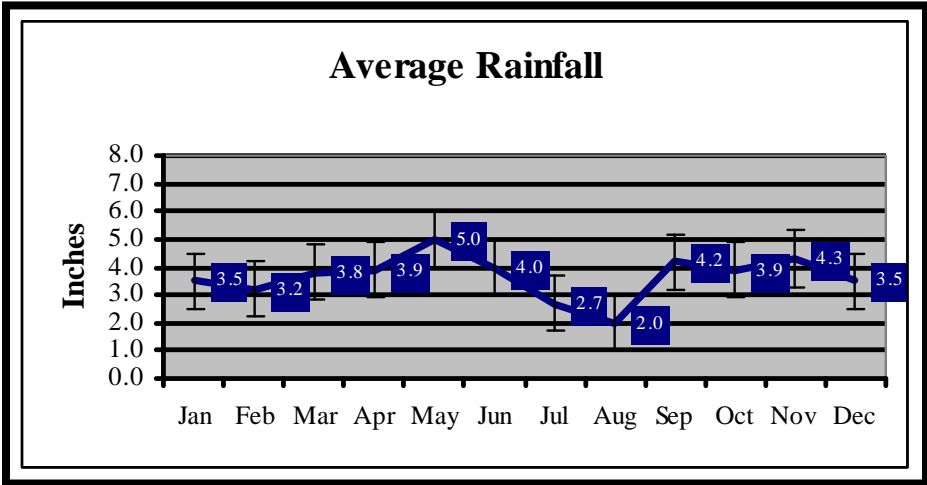
Smith County Statistics & Demographics:



2020 Estimated Population: 230,221
 Median household income: \$50,742
 Racial Composition:
 White – 76.9%
 Hispanic – 19.0%
 Black – 17.6%
 Other - 3.9%

Source: TEDC Economic Profile

Seasonal Averages		
	<i>High</i>	<i>Low</i>
January	58°	36°
April	78°	53°
July	93°	71°
October	78°	55°



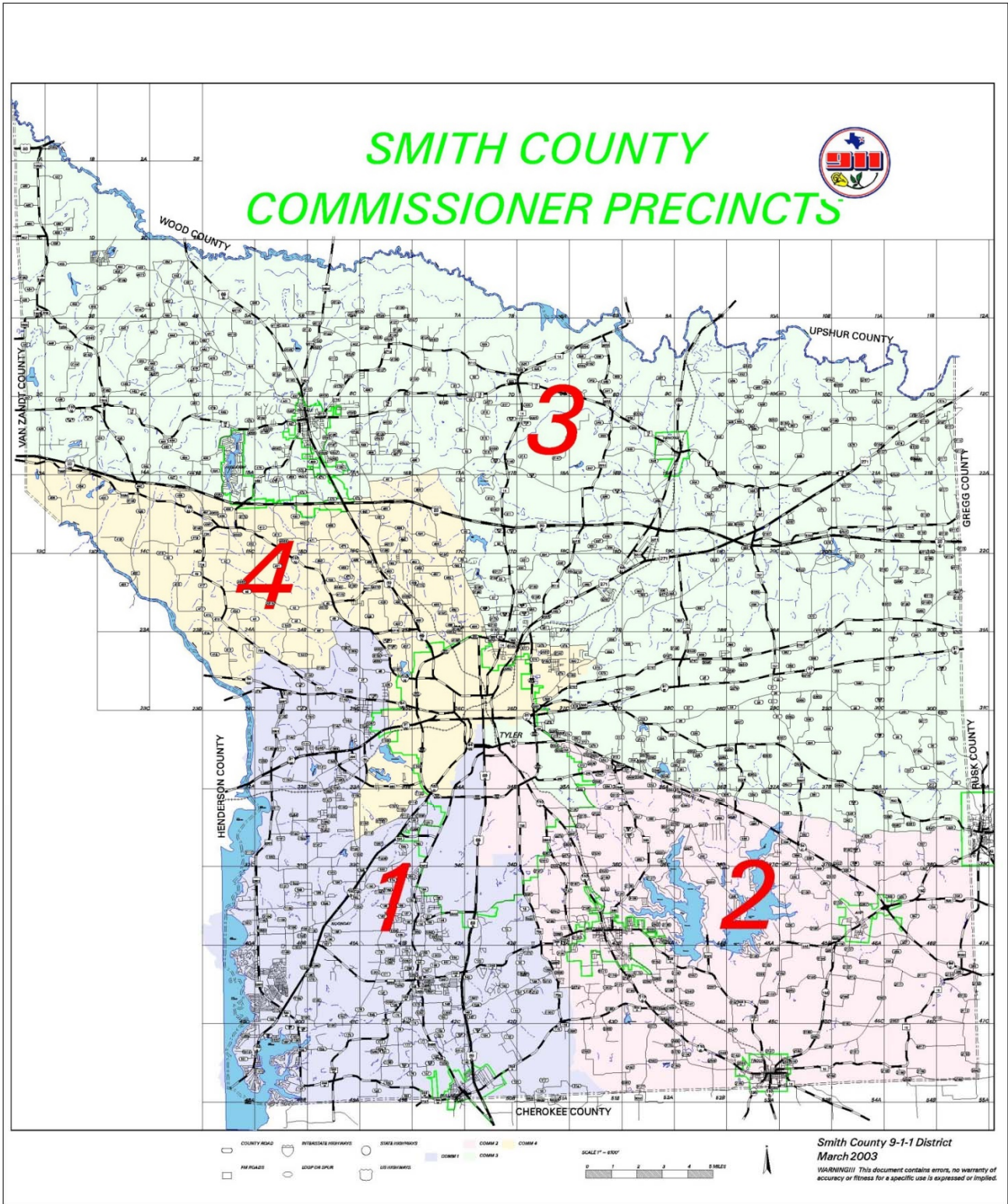
Top Employers

Employer	Product/Service	Employees
UT Health East Texas	Medical Care	4,439
Christus Trinity Mother Francis	Medical Care	4,095
Tyler ISD	Education	2,639
Brookshire Grocery Company	Grocery Distribution	1,620
Trane Company	Air Conditioning Units	1,331
The University of Texas at Tyler	Education	1,440
Walmart	Retail	1,241
Altice USA	Cable, Internet & Phone	1,150
UT Health Northeast	Medical Care/Research	1,108
Sanderson Farms	Food Processing	1,000
Tyler Junior College	Education	967
City of Tyler	Government	853
Smith County	Government	843
John Soules Foods	USDA Meat Processing	742
Target Distribution Center	Retail Distribution	690
Southside Bank	Banking Services	412
Tyler Pipe	Cast Iron Pipe, Iron Fittings	364
Centene	Medical Claims Processing	349

Source: Tyler Economic Development Council

Top 10 Taxpayers

Name of Taxpayer	Nature of Property	2019	
		Taxable Assessed Valuation	% of Net Taxable Assessed Valuation
Delek Refining	Refinery	\$ 277,358,792	1.50%
Tyler Regional Hospital, LL	Medical	255,267,521	1.38%
Oncor Electric Delivery Co.	Utility	191,803,028	1.04%
Brookshire Grocery Co.	Grocery Retail	169,343,885	0.91%
Dayton Hudson/Target	Retail/Distributor	119,743,699	0.65%
Sanderson Farms	Grocery Retail	106,663,660	0.58%
Walmart/Sam's East	Wholesaler/Retailer	105,414,987	0.57%
Trane-American Standard	Manufacturer	146,052,351	0.79%
Tyler Broadway/Centennial	Retail	73,215,002	0.40%
Transcanada Keystone Pipeline	Oil & Gas Production	70,663,041	0.38%
		<u>\$ 1,515,525,966</u>	<u>8.18%</u>



The colored and numbered areas above represent the four commissioner precincts in Smith County. The precinct lines were determined based on the 2000 U.S. Census figures with each precinct having the same number of residents, as required by law.

History of Smith County

The forced removal of the Indians from East Texas in 1839 opened the area for Anglo settlement. At first, a few entrepreneurs moved in to take over the numerous salines, or salt works, formerly operated by the Indians. Later, settlers began clearing farms during the last years of the Republic of Texas, when the entire area comprised part of Nacogdoches County. Smith County was one of several new counties formed by the new Texas State Legislature in April of 1846. The new county was named for General James Smith, who came to Texas in 1816, fought for Texas' independence and served during the Indian Wars. Five commissioners, John Dewberry, William B. Duncan, James C. Hill, John Loller and Elisha Lott, were appointed by the Texas Legislature to select the boundaries of Smith County.

The Texas State Legislature required county seats be located within three miles of the geographical center of the new counties. The commissioners selected three hundred acres on a hilltop near the center of Smith County as the new county seat. The county seat of Tyler was named after President John Tyler.

Smith County has 932 square miles, 1,178 miles of county roads, 11 incorporated cities, 18 taxing entities, and approx. 867 county employees. Smith County government is composed of 45 departments, including 26 headed by elected officials, the County Auditor appointed by the District Judges, and 13 appointees by the Commissioners Court.

Smith County Courthouse
1910—1955



The three story stone courthouse was designed by C. H. Paige and was replaced when governmental services needed additional space. The Statue of Justice that stood 165 feet above the town square is on display at the Carnegie History Center, Payne Auditorium in Tyler, Texas.

BUDGET PROCESS

The FY21 Adopted Budget covers a twelve month period beginning October 1, 2020 through September 30, 2021. The purpose of the budget preparation process is to develop a work program and financial plan for Smith County. The goal is to produce a budget document that clearly states which services and functions will be provided with the resources available as follows:

The budget document should be clearly understandable by the taxpayers and citizens at large and should be a policy document which defines issues in such a manner that the Commissioners Court can make sound business decisions regarding county programs and finances. The Commissioners Court must be given enough information to make funding choices between alternative programs and priorities.

The budget document should provide offices and departments with a work program enabling them to carry out their missions. Furthermore, it provides the County Judge, who is the budget officer, and the County Auditor with a financial plan with which to assure the county lives within its financial means.

Finally the budget should serve as an important reference document that provides extensive information on the nature and scope of county operations and services.

Phase I: Departmental Requests – During this phase of the budget cycle, departments are given the opportunity to request funding for the next year's operation. This phase is divided into requests for the current level of service (baseline budget), requests for capital outlay (Schedule A), and requests for Program Changes (Schedule B).

Baseline Budget – The baseline budget is defined as the level of service currently being provided by the department and should be affected only by workload volumes and inflationary pressures.

Budget Criteria for Review of the Baseline Budget - The first step in analyzing a department's budget submission is to review the department's current baseline budget and make any needed recommendations for modifications to the base in accordance with the following criteria:

1. **Workload Decrease:** If a department has had a workload decrease (including efficiencies created by technological improvements), or some other programmatic change which has resulted in a lower demand for service, then budget reductions may be recommended to reflect this decrease.
2. **Changing Circumstance:** If circumstances have changed in the community or in the customer base which no longer justifies the continuation of a department's program at its current level, then budget reductions may be recommended to reflect this change.
3. **Revenue Shortfalls:** If a past program was fully or partially funded based on an expectation of additional revenue and that revenue has not materialized or continued as expected, then budget reductions may be recommended to bring expenses in line with actual revenue.

4. Decrease in Non-General Fund Revenue: If a program was fully or partially funded by Non-General Fund revenue and that revenue has been reduced or eliminated, the increase to the General Fund will be evaluated as a Program Change.

Program Change Requests - Given the increased costs of overall operating expenses and the impact of those expenses on the County's overall available funds, program changes that produce savings are looked on more favorably than those that increase costs.

Program Change Requests refer to requests to change the level of service or method of operation. Generally, Program Change Requests are for positions, equipment and associated supplies and contractual services necessary to support a new or expanded program. Program Change Requests may, however, take the form of program reductions or elimination.

Phase II: Budget and Management Division Review - During this phase of the process, the County Judge and the County Auditor conduct a review of departmental requests. Also during this time, the Commissioners Court will receive revenue estimates and fund balance projections from the County Auditor. These estimates and projections, as well as tax roll information from the Smith County Appraisal District and the Tax Assessor/Collector, will be used to formulate budget balancing strategies.

The Auditor will receive input from the County Judge and the Commissioners Court in terms of their priorities at the initiation of the review phase. The County Judge and the County Auditor will present the Commissioners Court with preliminary revenue estimates and a summary of departmental requests. This information will form the basis for a priority setting session of the Commissioners Court.

Once the final tax roll is received and the effective tax rate has been calculated, the Commissioners Court will again be informed on the status of the budget. The

Commissioners Court will again give direction relating to any possible tax rate increase or decrease.

Prior to the finalization of the budget, each office is informed of the recommended level of funding for their department. Any disagreement may be appealed by the office or department to the Commissioners Court during the next phase of the process. The County Judge and the Auditor will provide the Commissioners Court with a balanced budget in the Proposed Budget document.

Phase III: Commissioners Court Deliberations - The Commissioners Court will hold budget hearings in accordance with the budget calendar. Department officials and outside entities will have the opportunity to meet with the court on these dates or any revisions of these dates.

Phase IV: Adoption of the Budget - After the Commissioners court completes its deliberations and holds the public hearing(s) on the proposed budget, the court will vote to adopt the budget. The Commissioners Court may make any changes to the proposed budget it deems necessary prior to the adoption.

Phase V: Implementation of the Adopted Budget - Upon adoption by the Commissioners Court, a copy will be filed with the County Clerk. The County Auditor will continue to be responsible for the financial accounts of the county and the preparation of the monthly budget statements to be used by the departments in monitoring their budgets.

Basis of Accounting - The County complies with Generally Accepted Accounting Principles (GAAP) and applies all relevant

Governmental Accounting Standards Board (GASB) pronouncements.

The modified accrual basis of accounting is used. Under this method, revenues are recognized when they become measurable and available. Measurable means the amount of the transaction can be determined. Available means the amount is collectible within the current period. Expenditures are recorded when the liability is incurred except for unmatured interest on general long-term debt, which is recognized when paid.

Basis of Budgeting - The Smith County budget is prepared on a modified accrual basis consistent with generally accepted accounting principles and budgetary control takes place at the account category level. Under the modified accrual basis of accounting, revenues are recognized for budgetary purposes when they are received or become measurable (for example, property tax revenue is measurable when the statements are produced) and expenditures are recognized when the related fund liability is incurred, such as with a purchase order.

Revenue Estimates - The County Auditor provides revenue estimates for the upcoming fiscal year. A comprehensive review of all revenue sources takes place each month during the budget evaluation period. Estimates that are incorporated into the budget document are based on trend analysis, current and/or pending legislation, and economic conditions.

Budgetary Control - The County maintains an encumbrance accounting system as a method of budgetary control. Estimated purchase amounts are encumbered prior to the release of purchase orders to vendors.

Budget Administration - The adopted budget is prepared and approved in line item format;

however, with the adoption of the budget, administration will be at the category level. This method of budgetary control will allow for an individual line item to exceed the appropriated amount as long as the category does not exceed the total amount appropriated for the category. Any transaction that would cause the category to exceed the budgeted appropriation will require a budget transfer.

Budget Transfers - Budget transfers fall into two different categories, those that can be approved by the department head and those that require approval of the Commissioners Court prior to any expenditure of funds.

A) Certain expense categories are grouped together into a “major category” for purposes of budget transfer administration. Supplies, Operating Expenses, Contract Agreements, Other Services and Charges, and Judicial Expenses (if applicable); are grouped into major category “**Total Operating Expenses**”. *Transfers between the categories or departmental divisions within Total Operating Expenses in a department may be approved by the department head and do not require further approval by the Commissioners Court.*

B) All other transfers require approval of Commissioners Court via a budget transfer request form submitted through the Auditor’s office.

Budget Amendments – Budget amendments are defined as a change in the authorized level of funding that increases or decreases the total, or bottom line, of the budget. Budget amendments traditionally include both a revenue and an expenditure, or offsetting amounts, and are authorized only by majority vote of the Commissioners Court.

FY21 BUDGET CALENDAR

Date	Event	Statutory Reference	Responsible Party
March 27	Budget Instruction Manual and worksheets distributed		Auditor
April 30	Deadline for departments & outside agencies to return budget requests	LGC 111.005	
May 1	Receive 1 st round of revenues estimates from Auditor		Auditor
May 20-22	County Judge & Auditor review requests with departments		County Judge & Auditor
June 2	Preliminary revenue and expenditure budget to Commissioners for review		Auditor
June 23	Budget workshop with Commissioners Court		CCT
June 30	Receive 2 nd round of revenue estimates from Auditor		Auditor
July 25	Receive certified tax roll from Smith County Appraisal District		SCAD
July 28	Budget workshop with Commissioners Court		CCT
July 28	Commissioners Court to discuss tax rate; take a record vote and, if required, schedule the public hearing.		CCT
July 29	Publish notice of any proposed salary increases for elected officials	LGC 152.013	Auditor
July 31	County Judge files Proposed Budget with County Clerk	LGC 111.006	County Judge
July 31	Notify elected officials of salary & personal expenses for the proposed budget	LCG 152.013c	Auditor
August 5	Publish notice of the August 11, 2020 public hearing on the FY21 Proposed Budget		Auditor
August 11	Public hearing on the FY21 Proposed Budget – 5:30 p.m.		CCT
August 13	Publish notice of the August 25, 2020 public hearing on the FY21 Proposed Budget	LGC 111.0075(b)	Auditor
	Publish Notice of Tax Rates (Form 50-212) (website)	Tax Code	Tax A/C
Sept. 1	Publish Notice of Meeting to Vote on Tax Rate (if required)	Tax Code	Auditor
Sept. 3	Post notice of public hearing on FY21 Proposed Budget		CCT Admin.
Sept. 3	Post notice of meeting to adopt the FY21 Budget & tax rate		CCT Admin.
Sept. 8	Public hearing – Proposed tax rate & budget 9:30 a.m.	LGC 111.007	CCT
Sept. 8	<ol style="list-style-type: none"> 1) Vote to adopt the FY21 budget 2) Vote to adopt the M&O tax rate 3) Vote to adopt the Debt Service rate 4) Vote to ratify the property tax increase from raising more revenue from property taxes than in the previous year (if required). 	LGC 111.008 Tax Code 26.05(a) LGC 111.008c	CCT
	<i>Date are subject to revision. Calendar is subject to amendment by any or all requirements for setting tax rates as contained in the Truth in Taxation publication.</i>		



POLICIES & GOALS



MISSION STATEMENT: *Our mission is to manage the affairs of the county which includes the efficient and judicious use of available County resources and the stewardship of public funds.*

VISION STATEMENT: *Smith County functions as a coordinated team to provide outstanding professional services to all our citizens. We promote sound financial practices to ensure that the use of County resources is responsive to community priorities. Public confidence in the fiscal affairs of Smith County is integral to our vision.*

To further Smith County's mission and vision, the Commissioners Court has adopted the Comprehensive 10-Service Point Business Plan on the following page:

Roadmap to a New Horizon

SMITH COUNTY'S COMPREHENSIVE 10-SERVICE POINT BUSINESS PLAN

1. ACCOUNTABILITY

All county services and support processes delivered with a responsive citizen-first mindset.

All elected officials, department heads, and employees accountable to each other and to citizens regarding service delivery and policy issues.

- Develop a “same page” professional accountability attitude among commissioners, elected and appointed officials, and department heads for addressing citizens’ and employees’ needs and issues by focusing on a **team effort** to deliver the highest quality services at the best price.
- Review all existing policies and develop new policies to ensure conformity to Roadmap.

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

- Being a good steward of public money
- Enhanced workforce retention recruitment
- Improved information and communication management
- Improved productivity
- Increased service value
- Increased citizen involvement

2. TECHNOLOGY

Twenty-first century technology in place in **all** county services and support processes to streamline and speed up service and process functions via:

- Technology design and application potential
- Technology implementation
- Technology utilization, including network opportunities with other entities
- Website excellence maintained and upgraded

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

- Improved technology-related capacities
- Citizen access to public records via the Web

3. STAFFING & WORKFORCE

Countywide organization streamlined and team based

Countywide proactive, innovative, and service excellence training systems in place

- Business Plan orientation focus
- Communication of Roadmap to employees
- Comprehensive Roadmap training needs assessment plan and enrollment schedule for all employees
- Department by department employee training plan, including comprehensive cross training
- Comprehensive County Compensation and Classification Plan
- Revamped performance evaluation and productivity pay system for department heads and staff
- Evaluation, restructuring of and recruitment for vacant positions
- Safety training programs

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

- Increased employee motivation and satisfaction
- Increased employee knowledge, skills, and abilities

4. CUSTOMER SERVICE

All county services delivered with a “customer-first” attitude

All county service and support process **teams** led by highly motivated, professional, committed, responsible, accountable, visionary, citizen-sensitive, adaptable, fast-track thinking, and catalytic individuals with a sense of business urgency

- Establish boilerplate customer service standards to be implemented by all county departments
- Set up hotline for receiving complaints and requests for county services
- Disseminate county public information and Master Business Management Plan from all service points in the county and from the county’s website

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

- Establish customer complaint hotline
- Establish response time table
- Increased awareness of available county responsibilities, services, and programs

5. SERVICES/PROCESSES

All county services competitively or contractually delivered.

Develop long range operating business plans for **all** county departments following and addressing every component of Smith County's Five (5) Year Master Business Management Plan; revise annually;

- Evaluate **all** county services/processes against the most competitive benchmarks and best practices
- Establish service or departmental benchmarks utilizing the identified best practices
- Establish performance goals and quarterly performance measurement reviews for **all** county departments

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

- Improved information and communication management
- Improved productivity
- Improved benchmarks and best practices

6. INTERGOVERNMENTAL NETWORKING

Intergovernmental networking link established with the City of Tyler, surrounding municipalities, and other taxing entities

- Discover areas for consolidation of services and operations
- Identify interlocal purchasing opportunities

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

- Reduced or avoided costs through partnerships
- Reduced reliance on property tax
- Reduced funding/resources allocation decisions

7. LONG RANGE BUDGET/RESOURCE ALLOCATION PLAN

All county service and support process employees visibly contributing to the bottom line results of better service and delivery with less overhead costs to the citizens of Smith County

Develop plan to address unfunded mandates, facilities, and infrastructure needs via:

- Identify savings from streamlining and efficiency opportunities - **all** departments
- Set up process for **monthly** Commissioners Court financial review of **all** county department operating budgets and **quarterly** county financial reports for revenue/expenditure analysis
- Review & upgrade revenue source potential
- Develop track for grant funding for county services
- Identify and establish seed funding for contingencies and operating resources
- Plan and budget for Smith County's annual involvement in "Best Practices" workshops and forums and/or site visits to competitive, progressive county governments

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

- Improved funding/resource allocation decisions
- Reduced or avoided costs through partnerships
- Reduced reliance on property tax

8. TASK FORCES

Establish task force(s) utilizing county citizens and business individuals to develop "**Roadmap-based**" action plans for addressing **countywide** issues:

- Environment
- Nuisance abatement
- Health & Safety
- Subdivision regulations
- Salvage yards
- Illegal dumping
- Animal control
- Emergency response
- Indigent healthcare

9. PRODUCTIVITY PAY & INCENTIVES

Countywide performance and productivity measurement and audit systems in place

Productivity Improvement Fund and productivity pay system in place for **all** departments

- Timely, quality productivity and performance reviews of **all** Roadmap employees
- Boilerplate standards met for:
- Linking quantifiable service improvement ideas and suggestions to productivity pay
- Linking quantifiable cost saving ideas and suggestions incentive pay

10. CONTRACT SERVICES MANAGEMENT

Contract management cultured in organization

- Documented review of **all** outside service contracts
- Restructure of outside service contracts for greater service performance, value, cost benefit, and conformity to Roadmap standards.

FINANCIAL POLICIES

Smith County's budget and financial policies serve as the basis for overall fiscal management of the county's resources. These policies are designed to guide the governing body in the decision making process for maintaining fiscal stability.

Goals and objectives are incorporated into policy statements and policies are continually reevaluated to provide the necessary structure for achieving these goals.

Budget, Accounting, Auditing, and Financial Policies:

- 1) A comprehensive budget will be prepared on an annual basis covering all proposed expenditures for the succeeding fiscal year. *This policy is in accordance with Local Government Code 111.003 and provides the governing body and the general public with the necessary financial information for considering the overall financial aspects of the county.*
- 2) The annual budget document will be prepared in a manner understandable to the general public and the governing body. *The objective of this policy is to provide a more informative and comprehensive budget document consisting of financial data, policy statements, and pertinent issues that affect the decisions being made.*
- 3) Balanced Budget - The operating budget will be balanced with current revenues which may include beginning fund balances, less required reserves as established by the Commissioners Court, which is greater than appropriated expenditures.
- 4) The Commissioners Court will appropriate funds for an external annual audit.
- 5) Long range forecast shall be made for major operating funds as necessary for financial planning.
- 6) A system of internal controls shall be maintained to monitor revenues and expenditures on a continual basis. *A monthly budget statement is prepared and distributed.*
- 7) All unexpended appropriations will revert to fund balance at year end unless lawfully encumbered.
- 8) Government-wide financial statements are reported using economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of time of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provided have been met.
- 9) Governmental fund financial statements are reported as using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available and is considered to be available when it is collectible within the current period. Expenditures generally are recorded

when a liability is incurred, however, debt service expenditures and expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Property taxes and interest associated with the current fiscal period are all

considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received.

CASH MANAGEMENT: INVESTMENTS & RESERVES

Reserve balances are an important factor in maintaining the county's current bond rating of AA1 from Moody's Investor Service and AA+ from Standard & Poors.

Smith County Commissioners adopted a General Fund Reserve Policy that designates a reserve fund balance at a minimum level of 25% of budgeted expenditures in general fund. The reserve policy further dictates that fiscal year appropriations will not be greater than anticipated revenues for the current year with limited exceptions.

The County maintains an aggressive investment policy on all funds. The County Treasurer is the designated investment officer of the County and is assisted by a six member investment committee made up of the County Treasurer, County Auditor, County Judge, Tax Assessor and two members of the private sector. Investments shall be managed in accordance with the Smith County Investment Policy. The portfolio shall have sufficient liquidity as to meet the county's obligations as they become due. Outlined are excerpts from the Smith County Investment Policy. A complete copy of the Smith County Investment Policy is available upon request.

The investment policy applies to the investment activities of the Government of the County of Smith. The policy serves to satisfy the statutory requirement of Tx. Govt. Code Title 10, Chapter 2256.005(d) (The Public Fund Investment Act). The policy must be reviewed and adopted by the governing body once a year, even if there are

no changes. In the event any portion of this Policy conflicts with state statutes, the Public Funds Investment Act will govern.

Primary objectives of the investment policy are:

Safety - The primary objective of the County's investment activity is the preservation of capital in the overall portfolio. Each investment transaction will seek first to ensure that capital losses are avoided, whether they are from security defaults or erosion of market value.

Liquidity- The County's investment portfolio will remain sufficiently liquid to enable the County to meet operating requirements that might be reasonably anticipated. Liquidity will be achieved by matching investment maturities with forecasted cash flow requirements and by investing in securities with active secondary markets.

Yield - The County's cash management portfolio will be designed with the objective of regularly exceeding the average rate of return on three month U.S. Treasury Bills. The investment program will seek to augment returns above this threshold consistent with risk limitations identified herein and prudent investment principles.

The Treasurer, Auditor, County Judge and Commissioners shall establish a system of internal controls which shall be reviewed by an independent auditor in accordance with Government Code, Chapter 2256 - Public Funds Investment Act. The annual

compliance audit shall be performed to test the management controls and adherence to the investment policy. The controls shall be designed to prevent losses of public funds

arising from fraud, employee error, and misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees.

CAPITAL ASSET POLICY & GUIDE SUMMARY

On October 1, 2002, Smith County was required to implement Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Two key implementation challenges presented by the new reporting model were infrastructure reporting and depreciation accounting.

Capital Asset Definitions and Guidelines

- (a) Capital assets are real or personal property that has a value equal to or greater than the capitalization threshold for the particular category of the asset and have an estimated useful life of greater than one year.
- (b) The County has invested in a broad range of capital assets that are used in the County's operations, which include the following major categories:
 - (1) Land and land improvements
 - (2) Buildings and building improvements
 - (3) Improvements other than buildings
 - (4) Infrastructure
 - (5) Machinery, equipment and other assets
 - (6) Leasehold improvements
 - (7) Construction in progress

Capital Asset Classification

Assets purchased, constructed, or donated that meet or exceed the County's established capitalization thresholds and useful life requirements must be uniformly classified utilizing the County Auditor's account structure and the corresponding capital asset code structure.

Capitalization Threshold

<i>Class of Asset</i>	<i>Threshold</i>
Land/Land Improvements	Capitalize All
Buildings/Building Improvements	\$5,000
Improvements Other Than Buildings	\$5,000
Infrastructure	\$50,000
Machinery, Equipment, and Other Assets	\$5,000
Leasehold Improvements	\$5,000

The County Auditor sets all uniform life and residual value standards for each class of assets, and where appropriate, for subclasses of assets.

Fixed assets shall be safeguarded by properly tagging, recording, and classifying the asset. An inventory of assets is to be maintained which includes the description, date of acquisition, cost, location, and inventory tag number. Periodic inspections of inventory shall be conducted.

Capital Improvement Projects

The Commissioners Court formed a Capital Improvement Committee (CIC) made up of (1) the County Auditor, (2) Budget Officer, (3) Facilities Services Director, (4) County Administrator, and (5) Purchasing Director. The CIC is charged with reviewing all capital project requests including evaluating, ranking, and prioritizing. Capital projects must have a project cost greater than \$100,000 and a useful life of greater than 5 years to be considered for funding in the Capital Improvement Program (CIP).

For the purpose of definition, Smith County CIP includes the following:

Capital Project – a set of activities with related expenditures and schedules that include one or more of the following:

- a) Delivery of a distinct asset or improvement to an existing asset which will become the property of Smith County and be recorded as a capital asset according to GAAP in the financial records.
- b) Any capital improvement contribution by Smith County to another government or not-for-profit entity including those contributions that do not become assets of Smith County.
- c) Any engineering study or master plan that is necessary for the delivery of a capital project.
- d) Major repairs, renovations, or replacement of existing facilities.

Major Repair, Renovation, or Replacement Capital Project – a project that is primarily intended to preserve or enhance the operational condition of the existing facility and may increase

the capacity of the facility. Facilities undergoing major repair and replacement may include existing buildings and roads for resurfacing purposes.

The **Capital Improvement Program** is the Commissioners Court approved financial plan of capital projects. The CIP will include new capital projects, major repair projects, renovation, or capital replacement projects. New projects include the acquisition of new capital facilities through either purchase or construction or assets acquired through public-private partnerships.

Project Costs represent the purchase price or construction costs of a project, including other capitalized costs incurred such as feasibility studies, cost-benefit analysis, site acquisition, legal and title costs, appraisal and surveying fees, architect and accounting fees, design and engineering services, initial fixtures and equipment and any transportation charges necessary to place the completed asset in its intended location and condition for use.

All projects included for funding should include information on the potential impacts on maintenance, as well as any cost of operating the project. Such information will include any savings resulting from the project as well as any new costs. No capital project shall be funded unless operating impacts have been assessed and the necessary funds can be reasonably assumed to be available when needed.

Debt Management

Prior to the issuance of any certificates of obligation (CO) or general obligation (GO) debt, consideration shall be given to the tax rate requirements for the new issuance and the overall county debt.

The finance period for capital projects through the issuance of bonds shall not exceed useful life of the asset.

Smith County will not use short-term debt for operating purposes.

Legal Debt Limitations – Article VIII, Section 9 imposes a limit \$.80 per \$100 of assessed valuation for all purposes of General

Fund, Permanent Improvement Fund, Road & Bridge Fund, and Jury Fund, including debt service on bonds, warrants or notes in any one year. However, the Attorney General of Texas will not approve tax obligations in an amount which produces debt service requirements exceeding that which can be paid from \$0.40 of the foregoing \$0.80 maximum tax rate calculated at 90% collection. Road or improvement bonds may not exceed one-quarter of the assessed valuation of the county. Smith County’s debt service distribution rate for FY21 is .027380 as compared to the FY20 debt service rate of .039198 per \$100 assessed valuation.

	Fiscal			Taxable	G.O.	Ratio of	
Tax	Year		Taxable	Assessed	Tax Debt	G.O. Tax Debt	G.O. Tax
Year	Ended	Estimated	Assessed	Valuation	Outstanding	to Taxable	Debt
Year	9/30	Population ⁽¹⁾	Valuation ⁽²⁾	Per Capita	at End	Assessed	Per
					of Year	Valuation	Capita
2011	2012	210,000	13,629,559,992	64,903	39,955,000	0.29%	190
2012	2013	213,381	13,786,950,359	64,612	36,825,000	0.27%	173
2013	2014	214,000	14,129,361,209	66,025	33,585,000	0.24%	157
2014	2015	215,000	14,547,918,813	67,665	30,280,000	0.21%	141
2015	2016	218,842	15,167,767,519	69,309	26,905,000	0.18%	123
2016	2017	222,936	15,737,795,619	70,593	23,465,000	0.15%	105
2017	2018	225,290	16,444,321,130	72,992	19,920,000	0.12%	88
2018	2019	227,727	17,421,789,737	76,503	27,595,000	0.16%	121
2019	2020	230,221	18,529,921,490	80,488	34,260,000	0.18%	149
2020	2021	232,751	19,447,963,197	83,557	36,560,000	0.19%	157
(1) Source: Texas Association of Counties - County Information Project							
(2) As reported by the Smith County Appraisal District; subject to change during the ensuing year.							
(3) Projected							



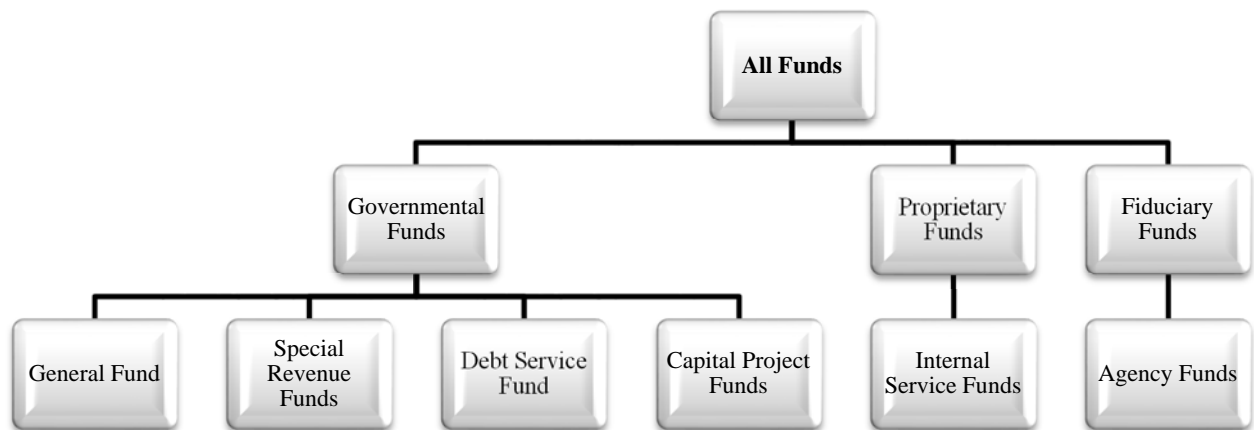
FINANCIAL SECTION

FUND OVERVIEW

Governmental Funds - The general government functions are reported in the General, Special Revenue, Debt Service, and Capital Project Funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's annual financing and budgeting requirements. In particular, unreserved fund

balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

A major fund is defined as any fund whose revenues, expenditures, assets, or liabilities are at least 10% of corresponding totals for all governmental funds and at least 5% of the aggregate amount of all governmental funds for the same item.



GOVERNMENTAL FUNDS:

General Fund – As a major fund, the general fund is the general operating fund of the county. The general operating fund accounts for all resources not required to be accounted for in other funds. This fund provides for the general government or daily operations for the county. The primary sources of revenue to the general fund are property tax, sales tax, fees, and charges for services.

Road & Bridge Fund - The Road & Bridge Fund is the major operating fund for the repair and maintenance of the county's infrastructure. The primary sources of revenue to the Road & Bridge Fund consists of the \$10 fee assessed on motor vehicle registrations, statutory auto registration fees, state funds received on lateral roads, and fines collected for traffic violations.

Special Revenue Funds - Funds specifically required to account for revenues and expenditures restricted for specific purposes. Special revenue funds include the Law Library Fund, Records Management & Preservation Funds, and the Courthouse Security Fund.

Debt Service Funds - The Debt Service Fund is used to account for the payment of principal and interest on bonded long-term indebtedness. Primary sources of revenue include ad valorem taxes and interest income.

Capital Project Funds - Funds specifically designed to account for the acquisition or construction of major capital facilities, major capital improvements, and/or the acquisition of equipment. Capital Project Funds may or may not qualify as major funds and are tested on an annual basis.

FINANCIAL SUMMARIES OVERVIEW

This budget document includes appropriations for all governmental funds, unless otherwise noted. The audited financial statements include various fiduciary funds that do not fall under the jurisdiction of the Commissioners Court

and are therefore not reported in this document. Special budgets are adopted throughout the year for grant funds which are not included in this document; however, any county cash match applicable to the grant is included.

Revenues

Revenues are most important to the budget process, for without funding there would be no resources to fund the expenditures. County government has very limited resources from which to draw upon and almost all are strictly determined and limited by the state government with very few locally optional alternatives. Revenue estimates are provided by the County Auditor and consists of a combination of trend analysis, economic forecast, and special conditions. Revenues are categorized in the following manner:

Property Tax (current) – Includes current year ad valorem tax collections from the period of October 1st through June 30th.

Property Tax (delinquent) – Includes ad valorem tax collections for the current year received after July 1st, or any prior year taxes received.

Sales Tax – Includes sales tax revenue received from the Texas State Comptroller for taxes collected in Smith County for the twelve month period of October 1st through September 30th.

Other Taxes – Includes all other taxes received such as liquor drink tax.

Licenses & Permits – Includes revenues received for the issuance of a license or

permit, such as alcohol or salvage yard permits.

Federal Funding – Includes amounts received from the federal government of civil defense and Social Security Administration incentive payments.

Reimbursements – Includes amounts received as a reimbursement of expenses such as reimbursement for prisoner care from the City of Tyler or USMS.

Interlocal Agreements – Includes amounts received from other governments for services performed. Agreements include commissions received from taxing entities and law enforcement services rendered to school districts.

Fees of Office – Fees charged for services performed by the county offices.

Fines & Forfeitures – Includes fines assessed by the courts and bond forfeitures.

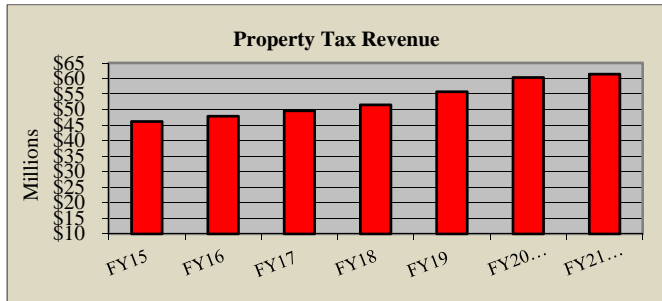
Interest – revenue received as interest from investments and bank accounts.

Miscellaneous – includes revenue not classified in another category.

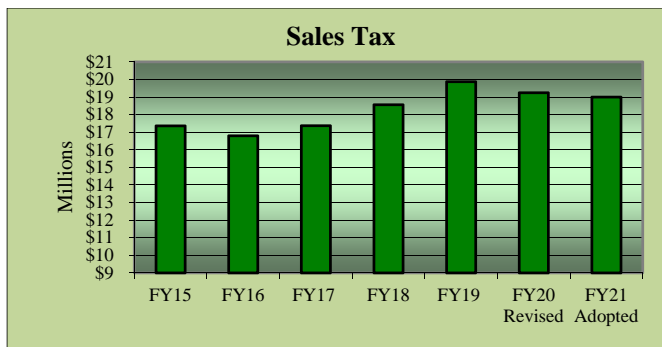
MAJOR REVENUE HIGHLIGHTS

The FY21 budget is based on projected receipts of taxes, fees, and other revenues with a total of \$96,936,347. Major categories of revenue and the projection assumptions are as follows:

PROPERTY TAXES: Comprising 63% of the County revenue, fiscal year 2021 total property tax receipts are estimated at \$61,399,217 or 1.76% higher than the 2020 estimated amount. This revenue projection reflects property tax collected for the general fund, road & bridge fund, facility improvement fund, and the debt service fund. The General Fund portion of the current tax rate is budgeted to increase from \$46,801,551 in FY20 to \$47,843,908 in FY21, the debt service portion will decrease from \$6,058,778 to \$5,369,920, the Road & Bridge Fund will increase from \$6,277,889 to \$6,362,636 and the Capital Project Fund from \$1,793,683 to \$1,822,753.

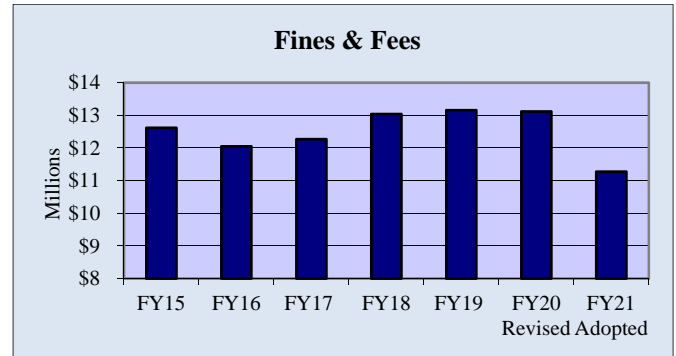


SALES TAX: Comprises 20% of the total revenue and is the second largest source of general fund revenue. Sales tax receipts for FY21 are projected to be slightly lower than FY20 by approx. 1.3% at an estimate of \$19,000,000. Smith County voters approved the ½ cent sales tax in 1982.

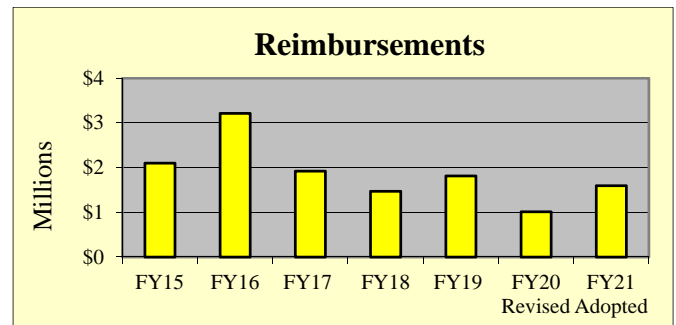


FINES AND FEES: Comprising 11.6% of total revenues, fines and fees represent the third largest revenue source. This category reflects fees charged for services such as copy fees, records management

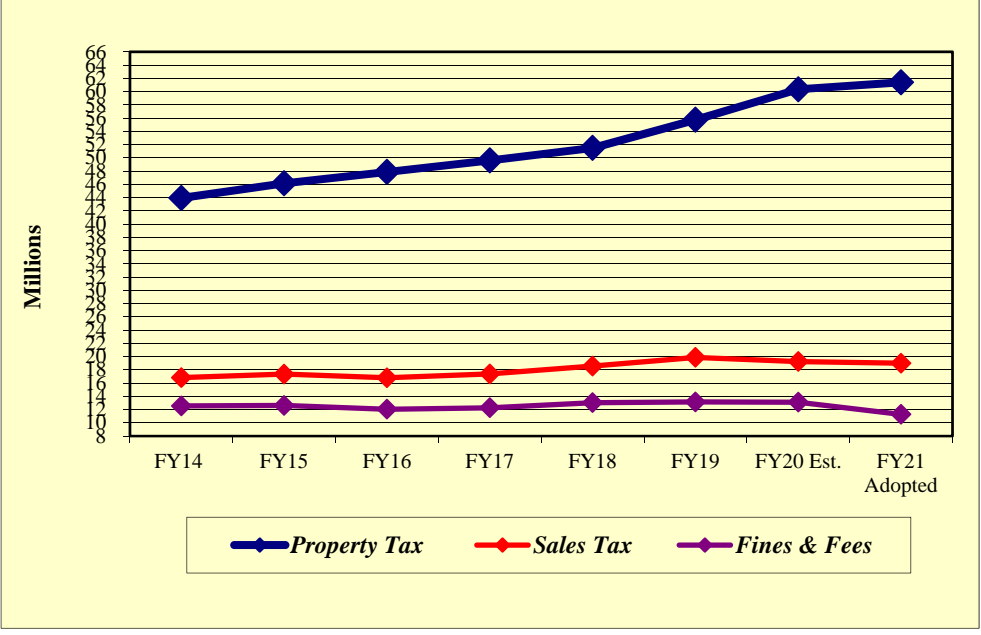
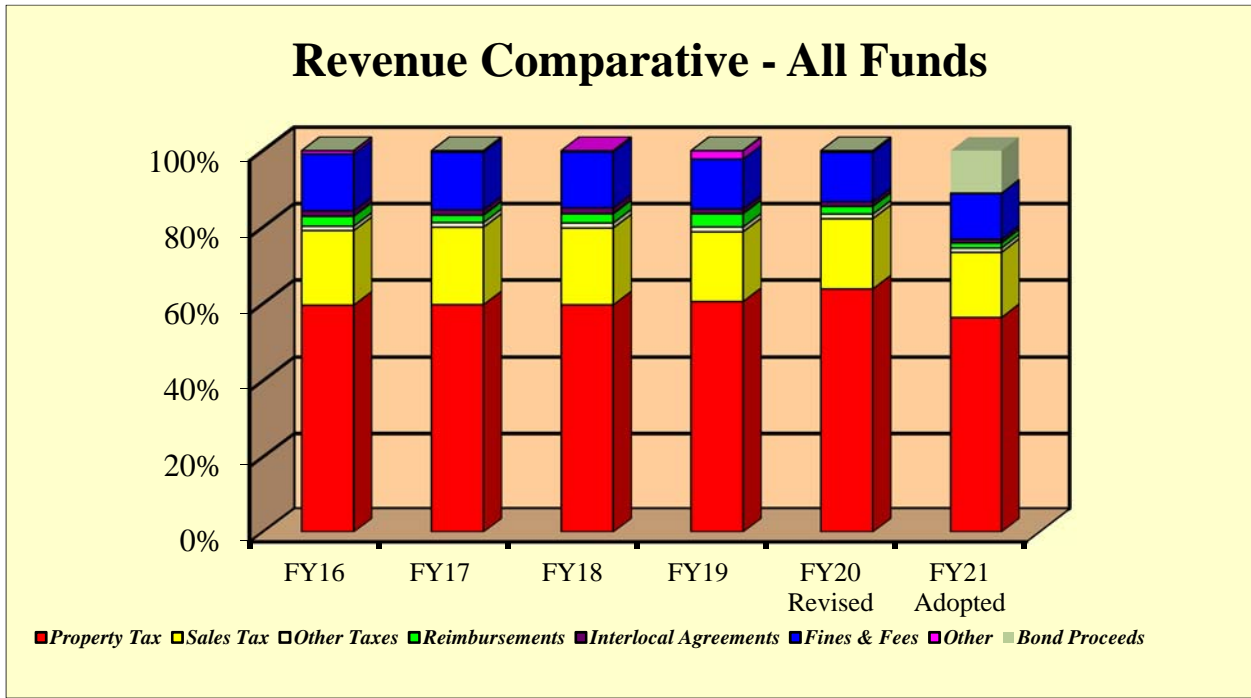
fees, administrative fees, and processing fees. Also included are fines assessed by the courts and bond forfeitures. The FY21 estimated revenue is estimated lower than the FY20 estimated amounts due to the slowing of the court systems during the pandemic.



REIMBURSEMENTS: Comprising 1.6% of total revenue, this category consists of funds reimbursed from other entities and/or agencies for services rendered. The services are primarily in the form of prisoner care reimbursement from the United States Marshals Service for the care of federal prisoners and from various cities within the county for prisoner care expenses.



Revenue Comparative - All Funds



Expenditure Highlights

Expenditures are divided into the following five major categories:

- 1) Salary
- 2) Fringe Benefits
- 3) Operating Expenses
- 4) Capital Outlay
- 5) Debt Service

The FY21 budget is adopted in categorical format and allows for the departments to transfer funds between accounts in the operating category without court approval. This process allows the department greater authority over the management of the funds. Funds requested for transfer from salaries, fringe benefits, or capital outlay requires court approval.

Salaries and fringe benefits comprise 56% of total expenditures, followed by 27% of operating expenses, 11% for capital expenditures & improvements, and 6% for debt service.

Functions – The implementation of GASB 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, also brought about the assignment of revenues and expenditures by function or activity. Revenues are categorized as described on the previous page, and expenditures are categorized by one of the following functions:

- 1) General government
- 2) Public Safety
- 3) Corrections & Rehabilitation
- 4) Health & Human Services
- 5) Justice System
- 6) Community & Economic Development
- 7) Infrastructure & Environmental
- 8) Debt Service

Government wide financial statements are prepared by function for revenue and expenditure reporting. The departmental budgets that follow in this document are grouped together by function.

GENERAL GOVERNMENT:

General government expenditures account for 18% of total expenditures. Expenditures associated with this function include general administration, financial administration, tax administration, facilities management, and election administration. These expenditures are lower than the FY20 general government activity costs.

PUBLIC SAFETY:

Public safety expenditures comprise 15% of total expenditures which is slightly higher than FY20. This category is made up of law enforcement and emergency management services.

CORRECTIONS & REHABILITATION:
 Comprising the largest percentage of ongoing total expenditures at 20%, this category consists of expenditures related to the housing, booking and supervision of inmates. Departments included in this category are the Jail Operations, Juvenile Services, and the county funded portion of Community Supervision and Corrections.

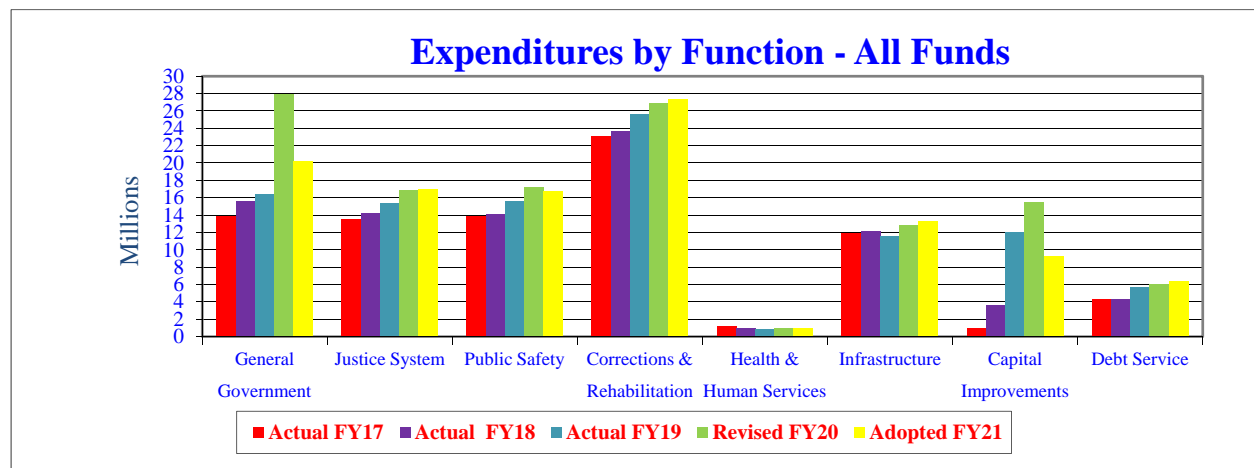
CAPITAL IMPROVEMENTS:
 Comprised of approximately 8.37% of total expenditures and primarily associated with ongoing capital improvement projects.

JUDICIAL:
 The judicial expenditures are projected at 15.2% of total expenditures for FY21. This category represents the District Courts, County Courts at Law, County Court, District

Attorney, Justices of the Peace, and any other expenses related to the judicial proceedings.

INFRASTRUCTURE:
 Comprising 11.9% of total expenditures, this category consists of expenditures related to the construction, repair, and/or maintenance to county roads and bridges, as well as expenses related to drainage. The FY21 budget is funded to continue the transition back into a rehabilitation phase and allocates additional funding for special road projects.

DEBT SERVICE:
 Debt service comprises 5.78% of total expenditures. Debt Service is the amount of funds necessary to meet current principal and interest obligations associated with bonded indebtedness.



Recapitulation Schedules – Schedules are presented to depict the county’s activity both by category and function. The schedule on page 57 also separates the funds into operating and non-operating funds. The general fund which represents funds necessary to meet the daily obligations of the county is used to determine the reserve ratio calculation.

FUND SUMMARY & TRENDS

The chart below depicts a summary of the actual general operating fund expenditures for the budget years ended September 30, 2018 and 2019, the estimated expenditures for the year ended September 30, 2020 and the Adopted Budget expenditure amounts for fiscal year 2021.

Operating Fund Expenditures by Category

Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
Salaries	\$37,316,982	\$39,393,223	\$42,881,494	\$43,148,116
Fringe Benefits	\$15,454,753	\$17,361,834	\$18,697,875	\$18,712,247
Operating Expenses	\$23,274,393	\$24,657,038	\$27,009,571	\$28,150,272
Capital Expenditures	\$3,167,476	\$ 2,845,479	\$4,902,169	\$3,588,836
Direct Expenditures	\$79,213,604	\$84,257,574	\$93,491,109	\$93,599,471

Operating Funds include the General Fund, Road & Bridge Fund and Juvenile General

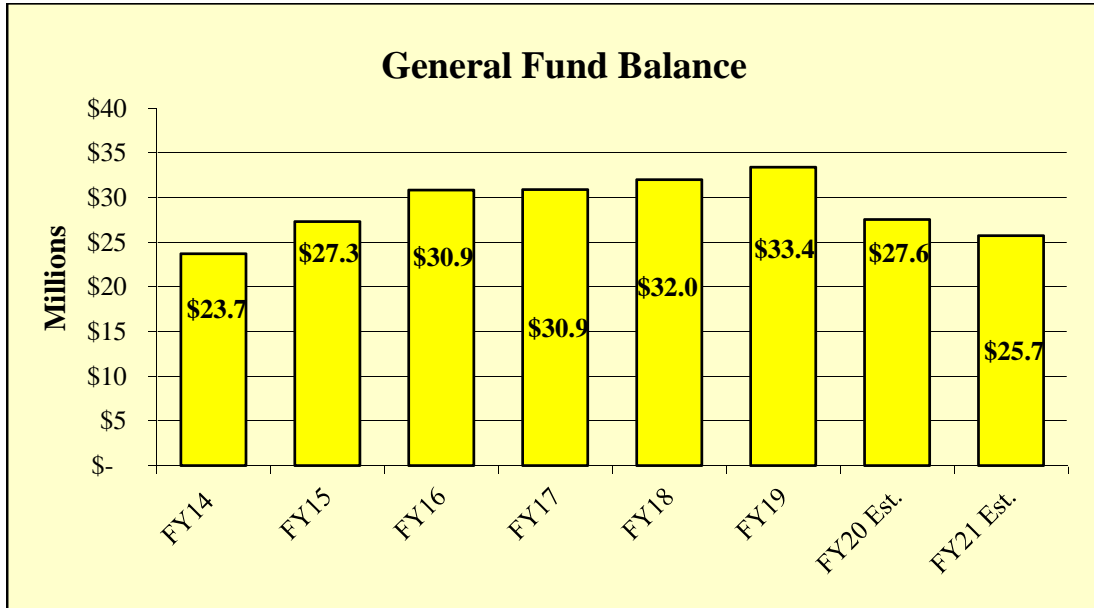
Operating Fund Expenditures by Type of Service

Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
General Government	\$14,573,997	\$15,564,673	\$19,206,673	\$18,715,831
Judicial	\$14,017,677	\$15,115,746	\$16,581,819	\$16,745,452
Public Safety	\$13,849,866	\$15,502,223	\$16,985,385	\$16,451,767
Corrections & Rehabilitation	\$18,658,788	\$20,527,290	\$21,329,087	\$21,880,067
Juvenile Services	\$5,053,921	\$ 5,107,238	\$ 5,516,935	\$5,469,794
Public Service	\$953,950	\$ 876,228	\$ 983,864	\$983,996
Infrastructure & Environmental	\$12,105,405	\$11,564,176	\$12,887,346	\$13,352,564
Total Expenditures	\$79,213,604	\$84,257,574	\$93,491,109	\$93,599,471

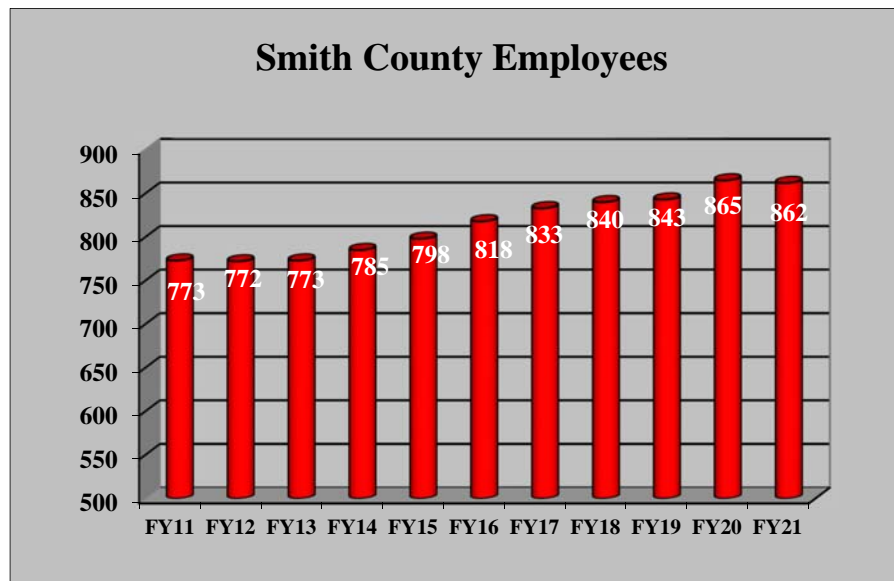
FUND SUMMARY – OPERATING FUNDS

Smith County operates under a General Fund Reserve Balance Policy. This policy is designed to establish and maintain fiscal responsibility. The policy sets an unassigned fund balance minimum of not less than 25% of general fund appropriations.

Any unexpended appropriations at year end are returned to fund balance. The graph below shows the historical and estimated general fund balances.



Salary & fringe benefits for the FY21 Adopted Budget account for 55.7% of expenditures. The chart below shows the historical personnel levels for Smith County. A departmental position schedule is shown on page 47.



FUND SUMMARY – SPECIAL REVENUE FUNDS

Law Library Fund - The principal source of revenue in the Law Library Fund is derived from a civil case filing fee authorized under the Local Government Code section 323.023. This fund may be used only for the purpose of establishing the library and for the purpose of purchasing or leasing library materials, maintaining the library, or acquiring furniture, shelving, or equipment for the library.

Records Management & Preservation Fund - This fund is established by authority of the Local Government Code section 203.004 to promote and support the efficient and economical management of records of all elective offices in the county. Records management and preservation fees accounted for in this fund are authorized under Sections 118.052, 118.0546, 118.0645, Section 51.317, Government Code, and Article 102.005(d), Code of Criminal Procedure. Expenditures approved for this fund may be used only for records management preservation or automation purposes in the county.

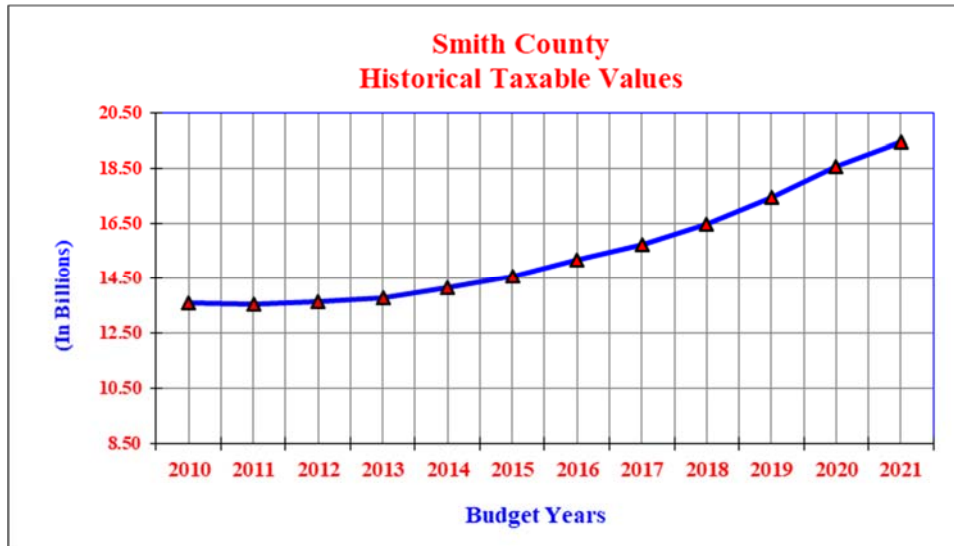
County Clerk Records Management & Preservation Fund - This fund is established by authority of the Local Government Code section 203.004 for the records management & preservation services performed by the county clerk after the filing and recording of a document in the records of the office of the clerk. Records management and preservation fees accounted for in this fund are authorized under Section 118.0216. The fee may be used only to provide funds for specific records management preservation and automation projects.

Courthouse Security Fund - This fund is established by authority of the Code of Criminal Procedure Article 102.017. The fund is restricted to the purpose of providing security services for buildings housing a district, county, justice, or municipal court.

Grant Funds - Grants received from various federal and state agencies assist the county in establishing and maintaining many law enforcement programs and community assistance programs. Grant budgets are not included in the county budget document but are approved annually by the Commissioners Court and any required matching funds are appropriated in the General Fund.

TAX BASE

The 2020 certified value for Smith County is \$19,447,963,197. This represents a total increase of 4.96% from the 2019 certified value of \$18,529,921,490. The increase in taxable value for 2020 was primarily associated with new property being added to the tax roll. The 2020 taxable values are used to fund the FY21 budget. The average home value in Smith County has increased from \$179,233 in 2019 to \$197,979 in 2020.



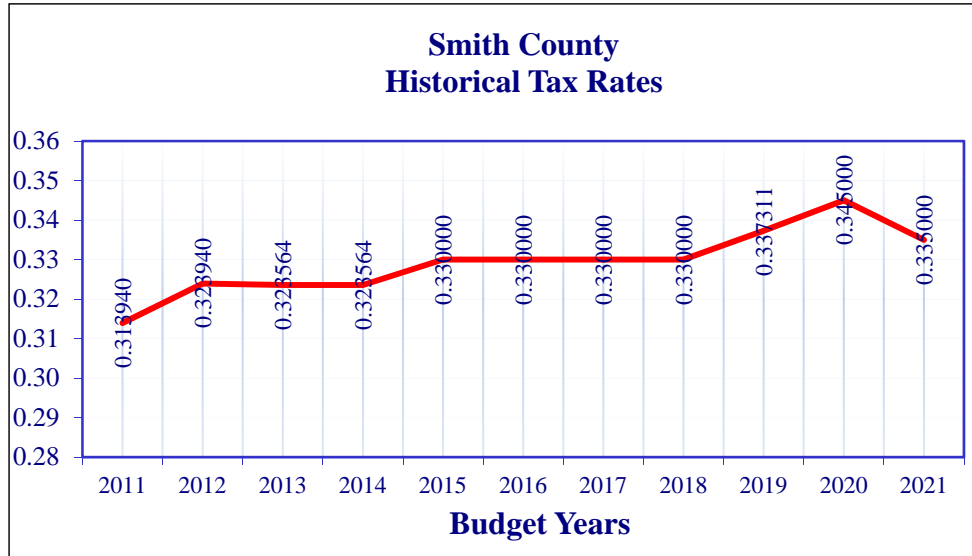
On May 24, 2004, the Commissioners Court adopted Proposition 13, a constitutional amendment to Article VIII, Section 1-b(h) of the Texas Constitution which authorized the county to establish an ad valorem tax freeze on residential homesteads of the disabled and those over the age of 65. This authorization declared that the total amount taxed to qualifying residents is fixed from the point of eligibility until or unless certain criteria may affect that eligibility.

TAX RATE, LEVY, AND COLLECTION HISTORY

Tax Year	Fiscal Year	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2008	2009	37,617,488	36,754,222	97.71%	599,533	\$ 37,353,755	99.30%
2009	2010	38,050,173	37,210,326	97.79%	717,424	\$ 37,927,750	99.68%
2010	2011	40,950,877	40,066,257	97.84%	704,922	\$ 40,771,179	99.56%
2011	2012	42,578,284	41,723,457	97.99%	767,272	\$ 42,490,729	99.79%
2012	2013	43,150,455	42,335,407	98.11%	692,312	\$ 43,027,719	99.72%
2013	2014	44,254,117	43,372,946	98.01%	683,496	\$ 44,056,442	99.55%
2014	2015	46,373,103	45,450,962	98.01%	758,619	\$ 46,209,581	99.65%
2015	2016	48,244,535	47,266,751	97.97%	749,619	\$ 48,016,370	99.53%
2016	2017	49,919,705	49,003,276	98.16%	730,564	\$ 49,733,839	99.63%
2017	2018	52,060,978	51,153,925	98.26%	821,699	\$ 51,975,624	99.84%
2018	2019	56,375,225	55,273,548	98.05%	717,966	\$ 55,991,514	99.32%
2019	2020*	60,931,901	48,664,842	79.87%	259,559	\$ 48,924,401	80.29%
* Collections as of 1/31/2020							
Source: Smith County Tax Assessor/Collector							

PROPERTY TAX RATE

Below are the historical tax rates for Smith County. The FY21 total tax rate is .335000 per \$100 valuation.



The property tax rate distribution of the 2020 taxes for the FY21 budget is as follows:

Maintenance & Operations		
General Fund		0.262620
Facility Improvement Fund		0.010000
Road & Bridge Fund		0.035000
Total Maintenance & Operations		0.307620
Debt Service		
General Obligation Series 2011;2018;2019;2020		0.027380
Total Debt Service		0.027380
Total Tax Rate		0.335000
Total Adjusted Taxable Value	\$19,447,963,197	Certified Value @ 8/14/20

**ORDER OF THE COMMISSIONERS COURT OF SMITH COUNTY, TEXAS
ADOPTION OF THE FY21 BUDGET &
MAKING TAX LEVIES FOR SMITH COUNTY FOR TAX YEAR 2020**

BE IT REMEMBERED AT A REGULAR MEETING OF THE COMMISSIONERS COURT OF SMITH COUNTY, TEXAS HELD ON THE 8TH DAY OF SEPTEMBER, 2020 IN A MOTION MADE BY COMMISSIONER WARR AND SECONDED BY COMMISSIONER HAMPTON, THE FY21 SMITH COUNTY BUDGET WAS ADOPTED:

WHEREAS: THE COMMISSIONERS COURT HAS CONSIDERED ALL REQUESTS FOR COUNTY EXPENDITURES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020 AND HAS BEEN PROVIDED WITH ESTIMATED REVENUES FOR SUCH YEAR BY THE COUNTY AUDITOR; AND

WHEREAS: THE COMMISSIONERS COURT HAS CAUSED APPROPRIATE LEGAL NOTICE OF THE PROPOSED AD VALOREM TAX RATE TO BE PUBLISHED ACCORDING TO STATE LAW; AND

WHEREAS: A PUBLIC HEARING WAS CONDUCTED ON SEPTEMBER 8, 2020 TO ALLOW PUBLIC COMMENT ON THE PROPOSED 2020 TAX RATE, WHICH WILL FUND THE FY21 BUDGET; AND

WHEREAS: COMMISSIONERS COURT ACTION IS REQUIRED TO FINALLY ADOPT A BUDGET FOR THE FISCAL YEAR 2021 & TAX RATE FOR THE TAX YEAR 2020 AND TO LEVY SUCH TAX ON EACH \$100 OF ASSESSED VALUATION FOR ALL TAXABLE PROPERTY IN THE COUNTY, AS DESCRIBED BELOW:

MAINTENANCE & OPERATIONS

GENERAL FUND	.262620	APPROVE THE M&O TAX RATE:
FACILITY IMPROVEMENT FUND	.010000	MOTION: <u>COMMISSIONER NIX</u>
ROAD & BRIDGE FUND	.035000	SECOND: <u>COMMISSIONER PHILLIPS</u>
MAINTENANCE & OPERATIONS	.307620	

DEBT SERVICE

G.O. SERIES 2011, 2018, 2019 & 2020	.027380	APPROVE DEBT SERVICE RATE:
TOTAL DEBT SERVICE	.027380	MOTION: <u>COMMISSIONER HAMPTON</u>
		SECOND: <u>COMMISSIONER WARR</u>

TOTAL TAX RATE .335000

APPROVED THIS THE 8TH DAY OF SEPTEMBER, 2020.


NATHANIEL MORAN, COUNTY JUDGE


JEFF WARR, COMMISSIONER, PCT. 1


CARY NIX, COMMISSIONER, PCT. 2


TERRY PHILLIPS, COMMISSIONER, PCT. 3


JO ANN HAMPTON, COMMISSIONER, PCT. 4

PERSONNEL

The FY21 budget does not include a cost of living percentage increase to the base salary due to the economic conditions created by the pandemic.

Longevity pay is awarded for employees based on their length of service. Employees with 5-10 years of service receive \$240, 10-15 years receives \$480, 15-20 years receives \$720, and 20+ years receives \$960. The qualified annual longevity amount is disbursed in 24 pay cycles.

Positions

The FY21 budget decreased by three full time positions as every effort is being made to reduce spending during these uncertain economic times. A complete listing of employees by classification can be found on the following page.

Smith County Position Schedule (Full-time Employees)

	Department	FY17	FY18	FY19	FY20	FY21 Requested	Change
General Administrative	Commissioners Court	7	7	7	8	7	-1
	Information Technology	12	13	14	17	17	0
	Records Service	3	3	3	3	3	0
	Veterans	3	3	3	3	3	0
	County Auditor	10	10	10	11	11	0
	Purchasing	4	4	4	4	4	0
	County Treasurer	2	2	2	2	2	0
	Tax A/C	31	32	32	32	32	0
	Elections	3	3	3	3	3	0
	Judicial Compliance Office	2	3	3	3	3	0
	County Administration Office	1	1	1	0	0	0
	Fleet Administration		1	1	1	0	-1
	Physical Plant	23	24	25	25	25	0
	Human Resources	2	2	2	2	2	0
	Judicial	County Clerk	25	25	25	25	25
County Court		3	4	4	3	3	0
County Court at Law		4	4	4	4	4	0
County Court at Law #2		4	4	4	4	4	0
County Court at Law #3		4	4	4	4	4	0
7th District Court		3	3	3	3	3	0
114th District Court		3	3	3	3	3	0
241st District Court		3	3	3	3	3	0
321st District Court		3	3	3	3	3	0
Indigent Defense				0	2	1	-1
District Clerk		20	19	19	19	19	0
Justice of the Peace - Pct. #1		3	3	3	3	3	0
Justice of the Peace - Pct. #2		4	4	4	4	4	0
Justice of the Peace - Pct. #3		4	4	4	4	4	0
Justice of the Peace - Pct. #4		4	4	4	4	4	0
Justice of the Peace - Pct. #5		4	4	4	4	4	0
Criminal District Attorney		48	48	48	50	52	2
Pre-Trial Release/Bail Bond	4	4	4	4	4	0	
Law Enforcement	Fire Marshall/E.M.A.	11	6	6	6	6	0
	Animal Control		6	6	6	6	0
	Constable - Pct. #1	4	4	4	4	4	0
	Constable - Pct. #2	4	4	4	4	4	0
	Constable - Pct. #3	3	3	3	3	3	0
	Constable - Pct. #4	4	4	4	4	4	0
	Constable - Pct. #5	4	4	4	5	5	0
	Warrants Division - Courts	2	2	2	2	2	0
	Environmental Crimes Unit	2	2	2	2	2	0
	Sheriff	107	110	113	117	119	2
Dispatch	27	27	27	29	29	0	
Corrections	Jail Operations	254	252	254	262	258	-4
	Juvenile Services	78	78	74	74	74	0
Roads & Transportation	R&B - General	5	5	5	5	5	0
	R&B - Labor & Material	66	66	66	66	66	0
	R&B - Equipment	12	12	12	12	12	0
Other	Agriculture Extension	3	3	3	3	3	0
	Law Library	1	1	1	1	1	0
	Grand Total	833	840	843	865	862	-3



CAPITAL PROJECTS

As required by Generally Accepted Accounting Practices, Smith County accounts for capital projects in separate fund accounts during the construction phase of the project. As many capital projects span fiscal years, the Commissioners Court appropriates funding during the budget process for outstanding projects, and when necessary, will roll the budget forward into the next fiscal year until the project is completed.

Smith County has adopted a “PayGo” program in which certain facility improvements are approved only on a pay as you go basis. The projects are funded through the Facility Improvement Fund that the county established for this purpose and has dedicated a portion of the M&O tax rate to fund the projects rather than issuing debt. Below is the Capital Projects Master Schedule outlining the projects approved for this program.

Project	Cumulative Amount FY07-20	FY18 Project Costs	FY19 Project Costs	FY20 Project Allocation	FY21 Project Allocation
Courthouse Projects					
Courthouse - Antenna Removal	\$ 4,800				
Courthouse - Court Technology Upgrades	37,424				
Courthouse - Landscaping & Irrigation System	18,111				
Courthouse - 5th floor renovations (elevator modification)	50,803				
Courthouse - 6th floor renovations (elevator modification)	50,803				
Courthouse - Re-wire	45,080				
Courthouse - Window Replacements	399,822				
Courthouse - Kiosk	21,485				
Courthouse - Basement Remodel (AIC)	16,035				
Courthouse - Exterior Cleaning	27,548				
Courthouse - 6th Floor Demolition	134,621				
Courthouse - Renovations	333,652	142,694	1,739		
Courthouse - Central Jury Room refurbish	20,999				
Courthouse - Chiller Replacement	333,817	104,200	229,617		
Annex Projects					
Annex - Roof repairs	8,970				
Annex Basement Flood Project	87,713				
Annex - Waterproofing	51,810				
Annex - 5th Floor Renovations	32,105	25,593			
Annex - Building Renovations	34,416	-	7,587		
Annex - Chiller Replacement	-				750,000
Annex - Commissioners Court Entrance	5,106				
Other Projects					
Conceptual Drawings/Professional Fees	1,277,530		142,420	1,095,207	300,000
Lindale Tax Office Expansion	15,761				
Auxiliary Fuel Storage Tank (911 tank)	35,399				

Project	Cumulative Amount FY07-20	FY18 Project Costs	FY19 Project Costs	FY20 Project Allocation	FY21 Project Allocation
Building Security	69,642				
Glass Sensors/Entry Access/Door Prop alarms	6,322				
D-1 Barn	17,385				
Central Jail Elevator Upgrades	114,225				
Constable #2 Remodel	6,675				
JP #2 Expansion & Remodel	136,705				
JP #3 Expansion & Remodel	138,290				
Generators	35,611				
Signage	5,955				
Fuelmaster Program (Pilot program FY08 - Phase II FY09)	18,818				
Parking Lot - 210 E. Ferguson - NE Corner	44,920				
Parking Lot - East Annex Jury Parking	40,050				
Crescent Property Acquisition	455,421				
JP #2 Parking Lot	11,015				
JP #3 Parking Lot	11,200				
JP #4 Parking Lot	1,025				
JP #5 Parking Lot	8,070				
Cottonbelt Parking Lot	67,617				
Glenwood Parking Lot	15,000				
Cottonbelt Paint Project	8,068				
Cottonbelt Generator Purchase & Installation	93,000				
Cottonbelt Renovations	135,306				
New Property Acquisitions - Kubiak	267,065				
Property Acquisition & Renovation - JP#4	99,928				
Smith County Lane	9,382				
Survey - Donated Owentown Property	333				
Winona Barn Renovation	38,993				
DPS I-20 Scale Buildings	20,024				
Low Risk Roof Replacement	380,500				
Sheriff Administration Building - Phase I	1,030,730				
Sheriff Administration Building - Phase II	619,399				
Sheriff Administration Building - Phase III	339,084				
Plazas	7,950		-		
Johnson Control Lease Payments & Maintenance	3,915,100	-	-		
911 Center Telephone Upgrade	64,000				
Crescent Property Renovations	12,033				
Property Demolition/Restoration - Spring St.	400,000				
Regions Parking Lot Option	103,600				
Spring St. Parking Lot	14,000				
Parking Lots	317,808	136,872	51,546	49,435	26,000
Ferguson St. Multi-Purpose Building (The Hub)	401,673	1,811			
JP#1 Office renovation/Constable #1 Building Renovation	206,144				
Physical Plant Complex	72,087				
Adult Probation Complex	1,825,732				
Fiber Optic Cable	48,873				
Evidence Building - S/O	51,237				50,000
Bingo Hall Roof Replacement	52,250				
Tax Office Remodel	25,000				
Veterans Office Relocation & Remodel	49,283	-	-		
Judicial Software Acquisition	3,085,414	-	-		
Animal Control Facility	963,740				

Project	Cumulative Amount FY07-20	FY18 Project Costs	FY19 Project Costs	FY20 Project Allocation	FY21 Project Allocation
Central Jail Sidewalk & Drainage Repair	30,425				
Jail Projects	2,157,106	679,550	323,558	650,715	
Camp Ford	11,500	-	-		
Precinct Office Improvements	119,441		7,932		
Cottonbelt Building	407,732	28,190	282,543	75,000	
302 E. Line St. Building (Gulf States)	450,604				
Mechanical/Electrical/Plumbing Upgrades	187,274	30,000	157,274		
218 Line St. Building	2,200	-	-		
Road & Bridge Facility Improvements	3,000,000	-	-	3,000,000	
Voting System Upgrade	1,257,286	-	1,226,705	30,581	
Storage Barn @ Low Risk	24,000				
Radio Equipment Replacement	-				400,000
Real Estate Purchases	-				1,000,000
911 Building Purchase Option	1,242,443				
Project Totals	\$ 27,795,504	\$ 1,148,909	\$ 2,500,920	\$ 4,900,939	\$ 2,526,000

Ten Year Summary & Forecast of Capital Improvement Program FY2016 – FY2025

Description	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Land/Building Acquisition										
EOC Building Purchase										
Gulf States Building	432,946				1,200,000					
Subtotal - Land/Building Acquisition	\$ 432,946	\$ -	\$ -	\$ -	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -
Building/Other Improvements										
Cottonbelt Renovation & Development	3,850	131,456	\$ 28,190	\$ 282,543	\$ 75,000					
Chiller Replacement - Cottonbelt										
Courthouse - 6th Floor Renovation										
Courthouse Renovations		119,035	142,694	71,739						
Animal Control Facility	618,566	32,886	-							
Adult Probation Building										
Annex Projects	26,830		25,593	7,587						
Parking Lots	46,685	31,625	136,872	51,546	49,435	26,000	25,000			
Gulf States Building Renovation	188,935	211,669								1,000,000
Roof Replacements							200,000	150,000	150,000	200,000
Conceptual Designs			-	142,420	1,095,207	300,000	300,000	250,000		
Constable #1 Office										
The Hub Building			1,811							
Jail Improvements	153,199	183,850	679,550	323,558	650,715			1,250,000	1,250,000	
Line St. Building							300,000			
Road & Bridge Renovations					1,800,000		1,200,000			
Office Renovations	15,271	96,238	-	7,932		50,000				
Miscellaneous Improvements			30,000							
Camp Ford										
Plaza Fountain Improvements										
Subtotal - Building Improvements	\$ 1,053,336	\$ 806,759	\$ 1,044,710	\$ 887,325	\$ 3,670,357	\$ 376,000	\$ 2,025,000	\$ 1,650,000	\$ 1,400,000	\$ 1,200,000
Technology Projects										
Judicial Software Acquisition	639,760									
Subtotal - Technology	\$ 639,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Purchases										
Chiller Replacement/Cooling Towers			104,200	229,617		\$ 750,000	\$ 50,000		\$ 50,000	\$ 50,000
Election Voting Equipment			-	1,226,705	30,581					
R&B Fuel Tanks			-							
RTU Replacements			-							
Variable Air Valves (VAV)										
Storage Bam @ Low Risk		24,000								
Mechanical/Plumbing/Electrical				157,274						
Radios						\$ 400,000	\$ 400,000	400,000		
Subtotal - Equipment	\$ -	\$ 24,000	\$ 104,200	\$ 1,613,596	\$ 30,581	\$ 1,150,000	\$ 450,000	\$ 400,000	\$ 50,000	\$ 50,000
Total Capital Improvement Projects	\$ 2,126,042	\$ 830,759	\$ 1,148,910	\$ 2,500,921	\$ 4,900,939	\$ 1,526,000	\$ 2,475,000	\$ 2,050,000	\$ 1,450,000	\$ 1,250,000

Project Name: Road & Bridge Building Renovation Project
Project Date: 2022 - 2025
Project Budget: \$3,000,000
Funding Source: Fund 45 (PAYGO)

Project Description: Construct new administration and labor division facilities.

Project Benefits: The property is an assemblage of multiple buildings including the original 1 story Quonset Hut dating to 1946, a one-story pre-engineered metal building office with eight adjoining shops dating to 1982. Additionally, there are 2 adjoining wood frame buildings, each approximately 400 sq. ft. The reconstruction project will provide adequate space and efficient working areas for the Road & Bridge personnel.

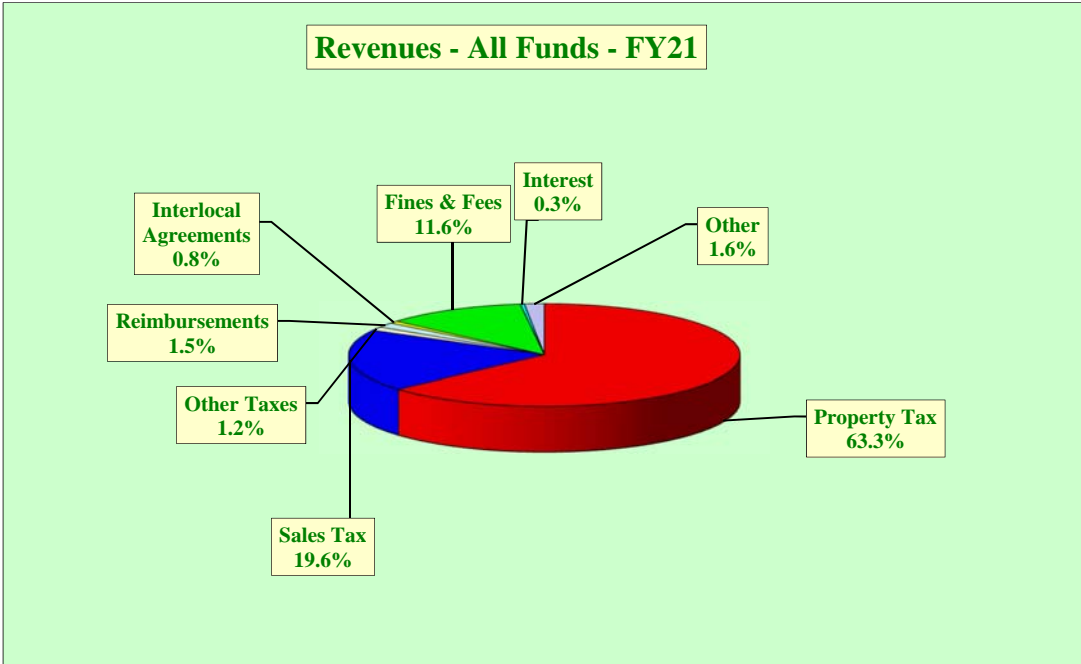
Operational Impact: Operational savings are projected to be realized from the upgrading of electrical and mechanical equipment through energy efficiency.



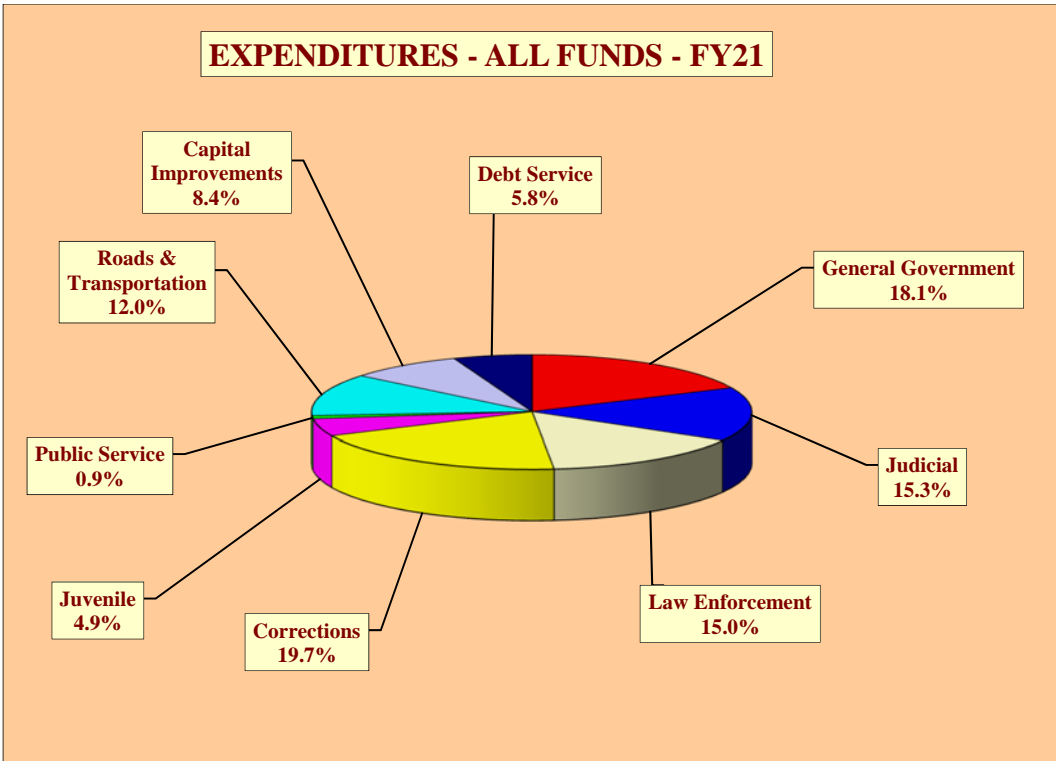
CAPITAL LEASES

Lease #	Lease Term	Department	Equipment	FY21 Lease Payment	Note Payable at 9/30/20	Note Payable at 9/30/21
23305	10	Sheriff	Radio Equipment	\$ 158,894	\$ 421,785	\$ 262,890
Regions Lease	3	Road & Bridge	6 Motorgraders, 4 Backhoes, 1 Excavator	\$ 1,645,180	\$ 1,645,180	\$ (0)
Total Obligations				\$ 1,804,074	\$ 2,066,964	\$ 262,890

WHERE DOES THE MONEY COME FROM?



WHERE DOES THE MONEY GO?



CONSOLIDATED FINANCIAL SUMMARY OF BUDGETED FUNDS

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Adopted Budget
Revenues					
Property Taxes	\$ 49,615,686	\$ 51,500,375	\$ 55,751,347	\$ 60,346,263	\$ 61,399,217
Sales Tax	17,375,397	18,563,538	19,875,943	19,250,000	19,000,000
Other Taxes	1,120,635	1,236,623	1,269,685	1,135,000	1,150,000
Reimbursements	1,922,215	1,471,660	1,814,826	1,012,813	1,457,500
Interlocal Agreements	1,085,273	1,020,400	842,903	1,075,313	735,000
Fines & Fees	12,269,973	13,039,169	13,156,714	13,119,000	11,274,950
Interest	618,493	1,406,561	2,059,557	1,510,250	333,560
Bond Proceeds	14,896	12,109,754	12,109,871	7,750,000	-
Miscellaneous	257,852	2,008,763	370,069	105,503	1,586,120
Total Revenue	\$ 84,280,420	\$ 102,356,843	\$ 107,250,915	\$ 105,304,142	\$ 96,936,347
Expenditures:					
General Government	\$ 13,862,022	\$ 15,543,818	\$ 16,411,481	\$ 27,913,242	\$ 20,172,123
Judicial	13,540,778	14,218,663	15,362,613	16,829,332	16,992,834
Law Enforcement	13,855,844	14,088,501	15,620,874	17,266,385	16,732,767
Corrections & Rehabilitation	23,102,683	23,712,698	25,634,519	26,846,022	27,349,861
Health & Human Services	1,149,352	953,950	876,228	983,864	983,996
Infrastructure	11,858,556	12,105,406	11,564,176	12,887,346	13,352,564
Capital Improvements	929,445	3,565,479	12,082,534	23,190,731	9,318,000
Debt Service	4,316,100	4,345,700	5,699,743	6,043,051	6,430,268
Total Expenditures	\$ 82,614,780	\$ 88,534,215	\$ 103,252,168	\$ 131,959,973	\$ 111,332,413
Net Revenue (Expenditures)	\$ 1,665,640	\$ 13,822,628	\$ 3,998,747	\$ (26,655,831)	\$ (14,396,066)
Other Sources (Uses)					
Sale of Capital Assets					
Budget Adjustment				7,340,958	
Transfers In (Out)		\$ -			
Total Resources (Uses)	\$ -	\$ -	\$ -	\$ 7,340,958	\$ -
Beginning Fund Balance	\$ 47,105,412	\$ 48,771,046	\$ 62,593,674	\$ 66,592,421	\$ 47,277,548
Ending Fund Balance	\$ 48,771,046	\$ 62,593,674	\$ 66,592,421	\$ 47,277,548	\$ 32,881,482
Note 1: Road Bond Capital Projects are a determining factor in major changes to fund balance					

RECAPITULATION OF FY21 ADOPTED BUDGET

	Estimated Ending Balance @ 9/30/20	Estimated Revenues FY21	Adopted Expenditures FY21	Net Interbudget Transfers 20/21 (In) Out	Estimated Ending Balance @ 9/30/21	Estimated Reserve Ratio
Operating Funds						
General Fund	\$ 27,553,730	\$ 77,203,078	\$ 74,822,953	\$ 4,200,000	\$ 25,733,855	32.57%
Road & Bridge Fund	3,721,024	11,102,636	13,352,564	-	1,471,096	
Juvenile General Fund	457,346	217,400	5,423,954	(5,000,000)	250,793	
Total Operating Funds	\$ 31,732,100	\$ 88,523,114	\$ 93,599,471	\$ (800,000)	\$ 27,455,744	
Debt Service Funds						
Debt Service	1,937,829	\$ 5,381,920	\$ 6,430,268	\$ -	889,481	
Total Debt Service Funds	\$ 1,937,829	\$ 5,381,920	\$ 6,430,268	\$ -	\$ 889,481	
Total Operating and Debt Service	\$ 33,669,929	\$ 93,905,034	\$ 100,029,739	\$ (800,000)	\$ 28,345,224	
Special Revenue Funds						
Other Special Revenue Funds	2,550,560	\$ 1,145,560	\$ 1,984,673	\$ -	1,711,446	
Total Special Revenue Funds	\$ 2,550,560	\$ 1,145,560	\$ 1,984,673	\$ -	\$ 1,711,446	
Capital Improvement Funds						
Facility Improvement Fund	1,896,080	1,832,753	2,758,000	850,000	120,833	
Infrastructure Series 2018 Fund	0	-	-		0	
Infrastructure Series 2019 Fund	1,580,993	25,000	-		1,605,993	
Infrastructure Series 2020 Fund	6,500,000	25,000	6,500,000		25,000	
JAC Maintenance/Equipment Fund	1,079,976	3,000	60,000	(50,000)	1,072,976	
Total Capital Improvement Funds	\$ 11,057,049	\$ 1,885,753	\$ 9,318,000	\$ 800,000	\$ 2,824,802	
Total All Funds	\$ 47,277,538	\$ 96,936,347	\$ 111,332,412	\$ -	\$ 32,881,473	

The estimated decline in the general fund balance for FY21 is due the impact of the COVID-19 pandemic that has slowed court proceedings and revenue collections. The general fund balance is in excess of what is deemed necessary and the draw down will allow for the continuance of services and capital acquisitions necessary in the fiscal year. The decline in capital improvement funds is attributed to the ongoing road projects and other capital projects slated for the fiscal year.

RECAPITULATION OF FY21 ADOPTED BUDGET (BY TYPE OF SERVICE)

	General Fund	Road & Bridge Fund	Facility Improvement Fund	Infrastructure Funds	Special Revenue Funds	Debt Service	Other Capital Project Funds	Juvenile Funds	Total All Funds
Estimated Fund Balance @ 10/1/20	\$ 27,553,730	\$ 3,721,024	\$ 1,896,080	\$ 8,080,993	\$ 2,550,560	\$ 1,937,829	\$ 1,079,976	\$ 457,346	\$ 47,277,538
Revenues:									
Taxes:									
Property Taxes - Current	\$ 47,343,908	\$ 6,309,636	\$ 1,802,753			\$ 5,309,920			\$ 60,766,217
Property Taxes - Delq.	500,000	\$ 53,000	\$ 20,000			60,000			633,000
Sales Tax	19,000,000								19,000,000
Tax Penalty & Interest	-								-
Other Taxes	1,150,000								1,150,000
Reimbursements	12,560,000	140,000						201,500	15,975,500
Interlocal Agreements	595,000	-						-	595,000
Fines & Fees	7,068,550	3,075,000			1,119,000			12,400	11,274,950
Interest	200,000	30,000	10,000	50,000	26,560	12,000	3,000	2,000	333,560
Bond Proceeds									-
Miscellaneous	89,620	1,495,000						\$ 1,500	1,586,120
Total Revenues	\$ 77,203,078	\$ 11,102,636	\$ 1,832,753	\$ 50,000	\$ 1,445,560	\$ 5,381,920	\$ 3,000	\$ 217,400	\$ 96,936,347
Total Available	\$ 104,756,808	\$ 14,823,660	\$ 3,728,833	\$ 8,130,993	\$ 3,696,120	\$ 7,319,749	\$ 1,082,976	\$ 674,746	\$ 144,213,885
Other Financing Sources									
Transfers In	\$ 800,000	\$ -	\$ -			\$ -	\$ 50,000	\$ 5,000,000	5,850,000
Total Available & Other Sources	\$ 105,556,808	\$ 14,823,660	\$ 3,728,833	\$ 8,130,993	\$ 3,696,120	\$ 7,319,749	\$ 1,132,976	\$ 5,674,746	\$ 150,063,885
Expenditures By Type:									
General Government	\$ 18,715,831		\$ -		\$ 1,456,292				\$ 20,172,123
Judicial	16,745,452				247,381				16,992,834
Law Enforcement	16,451,767				281,000				16,732,767
Corrections	2,188,067								2,188,067
Juvenile	45,840							5,423,954	5,469,794
Public Service	983,996								983,996
Roads & Transportation	-	13,352,564							13,352,564
Capital Improvements			2,758,000	6,500,000			60,000		9,318,000
Debt Service	-					6,430,268			6,430,268
Total Expenditures	\$ 74,822,953	\$ 13,352,564	\$ 2,758,000	\$ 6,500,000	\$ 1,984,673	\$ 6,430,268	\$ 60,000	\$ 5,423,954	\$ 111,332,412
Other Financing Uses									
Interbudget Transfers Out	\$ 5,000,000		\$ 850,000		\$ -	\$ -	\$ -		\$ 5,850,000
Reserves	\$ 25,733,855	\$ 1,471,096	\$ 120,833	\$ 1,630,993	\$ 1,711,446	\$ 889,481	\$ 1,072,976	\$ 250,793	\$ 32,881,473
Total Expenditures & Other Uses	\$ 105,556,808	\$ 14,823,660	\$ 3,728,833	\$ 8,130,993	\$ 3,696,120	\$ 7,319,749	\$ 1,132,976	\$ 5,674,746	\$ 150,063,885

Note 1: Reserves represent estimated ending fund balance at 9/30/20

RECAPITULATION OF FY21 ADOPTED BUDGET (By Category)

	Road & Bridge		Facility Improvement	Infrastructure	Special	Debt Service	Other Capital	Juvenile	Total Funds
	General Fund	Bridge Fund	Fund	Funds	Revenue Funds	Funds	Improvement Funds	Funds	
Beg. Fund Balance @ 10/1/20	\$ 27,553,730	\$ 3,721,024	\$ 1,896,080	\$ 8,080,993	\$ 2,550,560	\$ 1,937,829	\$ 1,079,976	\$ 457,346	\$ 47,277,538
Revenues:									
Taxes:									
Property Taxes - Current	\$ 47,343,908	\$ 6,309,636	\$ 1,802,753		\$ -	\$ 5,309,920	\$ -	\$ -	\$ 60,766,217
Property Taxes - Delinquent	500,000	53,000	20,000		-	60,000	-	-	633,000
Sales Tax	19,000,000	-	-		-	-	-	-	19,000,000
Other Taxes	1,150,000	-	-		-	-	-	-	1,150,000
Reimbursements	1,256,000	-	-		-	-	-	201,500	1,457,500
Interlocal Agreements	595,000	140,000	-		-	-	-	-	735,000
Fines & Fees	7,068,550	3,075,000	-		1,119,000	-	-	12,400	11,274,950
Interest	200,000	30,000	10,000	50,000	26,560	12,000	3,000	2,000	333,560
Bond Proceeds									
Miscellaneous	89,620	1,495,000			-	-	-	1,500	1,586,120
Total Revenues	\$ 77,203,078	\$ 11,102,636	\$ 1,832,753	\$ 50,000	\$ 1,145,560	\$ 5,381,920	\$ 3,000	\$ 217,400	\$ 96,936,347
Total Available	\$ 104,756,808	\$ 14,823,660	\$ 3,728,833	\$ 8,130,993	\$ 3,696,120	\$ 7,319,749	\$ 1,082,976	\$ 674,746	\$ 144,213,885
<i>Other Financing Sources</i>									
Transfers In	800,000	-	\$ -		-	-	50,000	5,000,000	\$ 5,850,000
Total Available & Other Sources	\$ 105,556,808	\$ 14,823,660	\$ 3,728,833	\$ 8,130,993	\$ 3,696,120	\$ 7,319,749	\$ 1,132,976	\$ 5,674,746	\$ 150,063,885
<i>Expenditures</i>									
Salary	\$ 36,194,381	\$ 3,615,442	\$ -	\$ -	\$ 116,573			\$ 3,338,293	\$ 43,264,689
Fringe Benefits	15,784,075	1,619,406		-	33,190			1,308,766	18,745,437
Operating Expenses	21,004,997	6,378,380	532,000	-	1,239,910		-	766,895	29,922,182
Capital Outlay	1,839,500	1,739,336	2,226,000	6,500,000	595,000		60,000	10,000	12,969,836
Debt Service						6,430,268			6,430,268
Total Expenditures	\$ 74,822,953	\$ 13,352,564	\$ 2,758,000	\$ 6,500,000	\$ 1,984,673	\$ 6,430,268	\$ 60,000	\$ 5,423,954	\$ 111,332,412
<i>Other Financing Uses</i>									
Interbudget Transfers Out	\$ 5,000,000	\$ -	\$ 850,000		\$ -	\$ -	\$ -		\$ 5,850,000
Restricted Reserves	\$ -				\$ -	\$ -	\$ -		\$ -
Unrestricted Reserves	\$ 25,733,855	\$ 1,471,096	\$ 120,833	\$ 1,630,993	\$ 1,711,446	\$ 889,481	\$ 1,072,976	\$ 250,793	\$ 32,881,473
Total Expenditures & Other Uses	\$ 105,556,808	\$ 14,823,660	\$ 3,728,833	\$ 8,130,993	\$ 3,696,120	\$ 7,319,749	\$ 1,132,976	\$ 5,674,746	\$ 150,063,885

FUND SUMMARY – DEBT SERVICE FUND

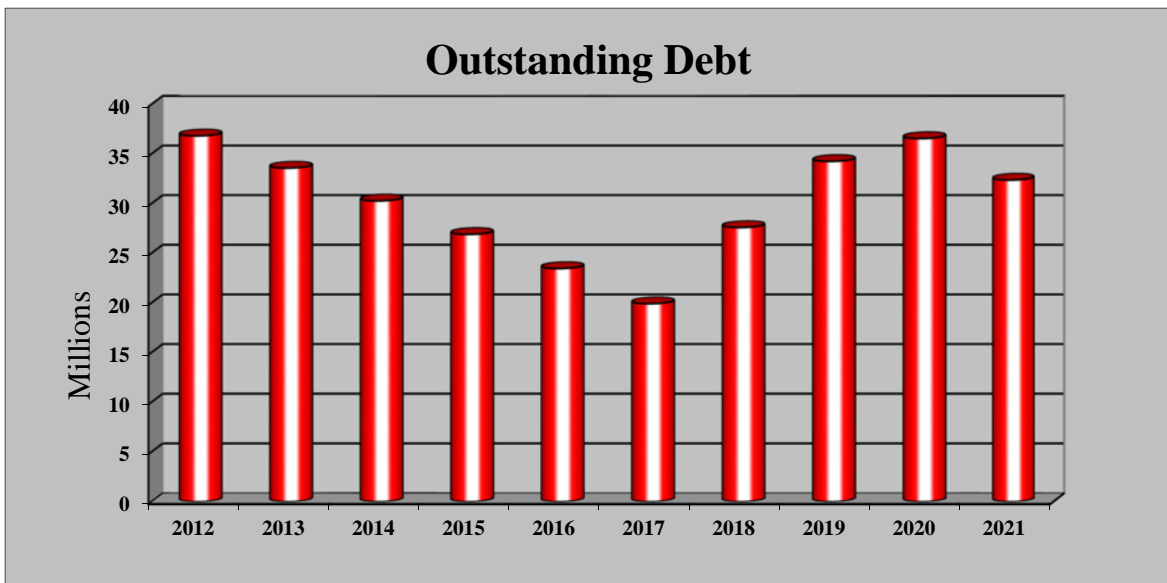
The combined portion of the ad valorem tax rate designated for FY21 debt service is 0.027380, as compared to the FY20 debt service rate of 0.039198. Below is the description of outstanding debt and the level of indebtedness.

General Obligation & Refunding Bonds 2011

Issue Date: June 28, 2011
 Issue Amount: \$39,955,000
 Maturity Date: August 15, 2023
 Purpose: Jail Expansion/Renovations and refunding of existing debt
 Total True Interest Cost: 2.564%

General Obligation Series 2018 & 2019 & 2020

Issue Date: 5/15/18; 5/15/19; 6/23/20
 Issue Amount: \$11,320,000 & \$11,320,000 & \$7,125,000
 Purpose: County Infrastructure



Schedule of Debt Maturity

Maturity	Bonds Due 8/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest	
2020/21	5,240,000.00	605,917.50	564,350.00	1,170,267.50	6,410,267.50	
2021/22	4,740,000.00	504,350.00	497,150.00	1,001,500.00	5,741,500.00	
2022/23	3,390,000.00	414,750.00	368,975.00	783,725.00	4,173,725.00	Series 2011 Maturity
2023/24	3,550,000.00	365,425.00	314,375.00	679,800.00	4,229,800.00	
2024/25	3,825,000.00	314,375.00	259,875.00	574,250.00	4,399,250.00	
2025/26	3,825,000.00	259,875.00	197,475.00	457,350.00	4,282,350.00	
2026/27	3,955,000.00	197,475.00	129,600.00	327,075.00	4,282,075.00	
2027/28	4,095,000.00	129,600.00	59,275.00	188,875.00	4,283,875.00	Series 2018 Maturity
2028/29	2,800,000.00	59,275.00	22,800.00	82,075.00	2,882,075.00	Series 2019 Maturity
2029/30	1,140,000.00	22,800.00	0.00	22,800.00	1,162,800.00	Series 2020 Maturity
	\$41,385,000.00	\$3,513,293.61	\$2,977,475.00	\$6,490,768.61	\$47,875,768.61	



BUDGET DETAIL SECTION

DEPARTMENTAL INDEX

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Pre-Trial Release	112		
Public Service	81		
Purchasing	85		
Records Services	75		

REVENUE RECAP

General Fund						
	Actual	Estimated	Estimated			
	Revenue	Revenue	Revenue	% of Total	Variance	% of
	FY19	FY20	FY21	Revenue	FY20 to FY21	Change
Revenues:						
Taxes:						
Property Taxes - Current	\$ 42,887,811	\$ 45,862,355	\$ 47,343,908	61.32%	\$ 1,481,553	3.45%
Property Taxes - Delinquent	550,263	500,000	500,000	0.65%	-	0.00%
Sales Tax	19,875,943	19,250,000	19,000,000	24.61%	(250,000)	-1.26%
Other Taxes	1,269,685	1,135,000	1,150,000	1.49%	15,000	1.18%
Reimbursements	1,577,822	894,513	1,291,000	1.67%	396,487	25.13%
Interlocal Agreements	581,474	600,313	560,000	0.73%	(40,313)	-6.93%
Fines & Fees	8,289,087	8,241,400	7,068,550	9.16%	(1,172,850)	-14.15%
Interest	1,127,324	850,000	200,000	0.26%	(650,000)	-57.66%
Miscellaneous	336,176	102,503	89,620	0.12%	(12,883)	-3.83%
Total Revenues - General Fund	\$ 76,495,586	\$ 77,436,085	\$ 77,203,078	100.00%	\$ (233,007)	-0.30%
Road & Bridge Fund						
Revenues:						
Taxes:						
Property Taxes - Current	\$ 4,902,417	\$ 6,154,793	\$ 6,309,636	56.83%	\$ 154,843	3.16%
Property Taxes - Delinquent	62,984	53,000	53,000	0.48%	-	0.00%
Reimbursements	6,954	-	-	0.00%	-	
Interlocal Agreements	212,348	140,000	140,000	1.26%	-	0.00%
Fines & Fees	3,517,280	3,499,300	3,075,000	27.70%	(424,300)	-12.06%
Interest	194,393	135,000	30,000	0.27%	(105,000)	-54.01%
Miscellaneous	13,880	-	1,495,000	13.47%	1,495,000	
Transfer In - From General Fund	2,321,484	2,151,228	-	0.00%	(2,151,228)	-92.67%
Total Revenues - Road & Bridge Fund	\$ 11,231,740	\$ 12,133,321	\$ 11,102,636	100.00%	\$ (1,030,685)	-9.18%
Total General & R&B Fund	\$ 87,727,326	\$ 89,569,406	\$ 88,305,714		\$ (1,263,692)	-1.44%

Fund	REVENUES	Acct #	Actual Revenue 18/19	Estimated Revenue 19/20	Estimated Revenue 20/21
10	GENERAL FUND				
	<i>Taxes</i>				
	Current Property Tax	31010	\$42,887,811	\$45,862,355	\$47,343,908
	Delinquent Property Tax	31011	550,263	500,000	500,000
	Sales Tax	31812	19,875,943	19,250,000	19,000,000
	Tax Penalty & Interest	31915	598,433	500,000	500,000
	<i>Licenses & Permits</i>				
	Application & License Fees	32010	3,000	2,000	500
	Salvage Yard License	32030	150		
	Alcohol Permits	32020	62,685	40,000	30,000
	<i>Rental Commissions</i>				
	Rental - Miscellaneous	32500	10,900	10,000	4,000
	Miscellaneous Leases	32501	120	120	120
	Vending	32520	5,579	5,500	4,000
	Cottonbelt Building	32530	65,408	71,883	70,000
	Courthouse Annex	32535	6,752	7,000	7,000
	<i>Federal Funding</i>				
	Civil Defense - Federal	33110	49,081	35,000	35,000
	FEMA Reimbursement	33112	2,483		
	<i>State Fees</i>				
	Mixed Beverage Tax	33215	635,956	635,000	625,000
	Bingo Commission	33235	35,296	0	25,000
	<i>Reimbursements</i>				
	SCAAP Reimbursements	33317	90,896	40,000	80,000
	Unemployment/Workers Comp. Reimbursement	33318	167,847		
	Court Ordered Restitution	33319	231		
	State Supplement DA	33326	3,943	0	
	State Juror Reimbursement	33331	92,990	100,000	35,000
	Sexual Assault Reimbursement	33902	30,178	15,000	5,000
	Indigent Health Care Reimbursement	33906	14,878	30,000	1,000
	Witness Fee Reimbursement	33908	11,449	2,500	1,000
	VINE Service Agreement	33909	28,547	27,000	25,000
	Tobacco Settlement	33912	79,061	75,000	70,000
	Insurance Proceeds	33913	288,511	6,013	
	Foster Care Reimbursement DHS - District Attorney	33916	11,350	10,000	5,000
	Sale of Equipment	33920	16,526		
	Miscellaneous Reimbursements	33921	81,923	12,000	12,000
	Attorney Fee Reimbursement (Civil)	33924	10,954	12,000	7,000
	Election Reimbursement	33926	46,100	60,000	60,000
	TFID Reimbursements	33934	146,535	125,000	125,000
	Attorney Fees - Defendants	33935	22,804	25,000	10,000
	Prisoner Care - City of Tyler	33950	37,975	20,000	20,000
	Prisoner Care - Federal	33955	343,561	300,000	800,000

Fund	REVENUES	Acct #	Actual Revenue 18/19	Estimated Revenue 19/20	Estimated Revenue 20/21
	<i>Interlocal Agreements</i>				
	Dispatch Operations	34026	164,697	235,583	235,000
	SRO Interlocal Agreements	34027	68,797	17,730	0
	Commission Taxing Entities	34045	347,981	347,000	325,000
	<i>Fees of Office</i>				
	Transaction Fee	34201	28,287	28,000	25,000
	Justice of the Peace - Pct. #1	34221	25,471	21,000	20,000
	Justice of the Peace - Pct. #2	34222	77,935	80,000	70,000
	Justice of the Peace - Pct. #3	34223	84,694	90,000	75,000
	Justice of the Peace - Pct. #4	34224	65,552	65,000	40,000
	Justice of the Peace - Pct. #5	34225	121,942	125,000	100,000
	Constable - Pct. #1	34231	108,842	105,000	90,000
	Constable - Pct. #2	34232	84,380	75,000	50,000
	Constable - Pct. #3	34233	102,808	100,000	100,000
	Constable - Pct. #4	34234	46,267	45,000	30,000
	Constable - Pct. #5	34235	37,172	36,000	20,000
	County Clerk Vital Statistics Fee	34239	2,223	2,000	2,000
	County Clerk	34240	1,354,760	1,375,000	1,275,000
	County Judge	34245	5,156	5,000	4,000
	Time Payment Fees	34246			6,000
	District Clerk	34260	432,173	450,000	300,000
	Criminal District Attorney	34270	42,516	40,000	35,000
	Sheriff	34275	298,847	310,000	230,000
	<i>Fees of Service</i>				
	Animal Shelter Fees	34314	3,206	2,500	100
	Fire Marshal	34315	6,960	7,000	5,000
	Video Fees	34320	5,827	5,000	5,000
	Transportation Fees	34325	1,591	2,000	1,200
	<i>Fees - State Imposed</i>				
	D.D.C. - Justice of the Peace - Pct. #2	34422	6,499	6,500	5,000
	D.D.C. - Justice of the Peace - Pct. #3	34423	4,459	4,400	4,000
	D.D.C. - Justice of the Peace - Pct. #4	34424	4,535	4,400	2,000
	D.D.C. - Justice of the Peace - Pct. #5	34425	5,431	5,000	5,000
	County Judge - Judicial State Supplement	34426	32,265	25,200	25,000
	Estray	34429	11,949	12,000	7,500
	Jury Fees	34430	18,458	17,000	15,000
	Department of Public Safety - FTA Fees	34433	22,450	23,000	20,000
	District Attorney - Mental Fee	34434	2,219	2,500	2,000
	Records Management - District Clerk Filings	34435	20,699	21,000	15,000
	Child Safety Fees	34440	297	500	250
	Family Protection Fee	34442	16,813	16,500	10,000
	Guardianship Fee	34446	15,660	16,000	12,000
	Court Records Preservation	34448	51,181	48,000	35,000
	Arrest Fees (80%)	34450	39,148	45,000	30,000
	Child Abuse Prevention	34454	1,386	1,500	1,000
	Records Management - County Clerk Filings	34455	51,209	45,000	35,000
	ISF Checks	34465	4,243	3,500	3,500

Fund	REVENUES	Acct #	Actual Revenue 18/19	Estimated Revenue 19/20	Estimated Revenue 20/21
	<i>Fees - Court Imposed</i>				
	Inmate Reimbursement	34505	270	3,000	0
	Child Support Processing	34510	2,545	2,600	2,000
	Pre Trial Release	34520	11,645	13,000	3,000
	Court Reporter	34525	70,941	65,000	55,000
	Administrative	34530	208,848	190,000	170,000
	County Court at Law Salary Supplement	34535	252,000	252,000	252,000
	Bailiff	34540	47,041	45,000	40,000
	<i>Fees</i>				
	Tax Certificates	34601	9,520	9,000	8,000
	Auto Registration	34602	597,776	605,000	500,000
	Titles	34612	329,280	325,000	300,000
	Traffic Fees & Child Safety	34650	18,363	18,000	16,000
	Coin Station Commissions	34655	640,392	625,000	650,000
	Rendition Fee	34678	37,680	35,000	60,000
	Vehicle Sales Tax Commission	34682	2,206,124	2,200,000	1,800,000
	Auto Registration - \$1.50 child safety fee	35015	189,556	175,000	160,000
	<i>Fines</i>				
	Justice of the Peace - Pct. #1	35521	2,452	1,800	2,500
	Justice of the Peace - Pct. #2	35522	31,228	40,000	30,000
	Justice of the Peace - Pct. #3	35523	24,598	20,000	13,000
	Justice of the Peace - Pct. #4	35524	45,109	45,000	35,000
	Justice of the Peace - Pct. #5	35525	149,644	150,000	140,000
	District Court	35530	12,586	7,000	3,000
	County Courts at Law	35535	84,217	100,000	83,000
	Bond Forfeitures	35536	5,924	7,500	5,000
	<i>Special</i>				
	Animal Shelter Donations	36012	260		
	Juror Donations - Veterans	36017	8,904	8,000	4,500
	Interest Earned	36610	631,483	550,000	100,000
	Donations	36014			
	Miscellaneous	36620	60,960		
	Interest Received on Investments	36638	495,841	300,000	100,000
	Sale of Capital Assets	36649			
	Unclaimed Funds	36691	177,294		
	Total Revenue - General Fund		\$76,495,586	\$77,436,085	\$77,203,078
	Transfer In - Facility Improvement/Workforce Inv. Fund				\$800,000
	Transfer In - Indigent Health Care Trust Fund	39060			
	Total Available - General Fund		\$76,495,586	\$77,436,085	\$78,003,078
11	JUVENILE DELINQUENCY FUND				
	<i>Fees - State Imposed</i>				
	Juvenile Delinquency Prevention Fee	34452	\$13		\$9,000

Fund	REVENUES	Acct #	Actual Revenue 18/19	Estimated Revenue 19/20	Estimated Revenue 20/21
	Interest	36610	106	50	10
	Total Revenue - Juvenile Delinquency Fund		\$119	\$50	\$9,010
12	COURTHOUSE SECURITY FUND				
	<i>Fees - State Imposed</i>				
	Courthouse Security Fees	34460	81,400	82,000	70,000
	Courthouse Security Fees (JPs)	34461	41,819	43,000	35,000
	Interest	36610	19,626	15,000	2,000
	Total Revenue - Courthouse Security Fund		\$142,846	\$140,000	\$107,000
15	COMMUNITY POLICING - PCT. #1				
	<i>Reimbursements</i>				
	Community Apartment Partners				
	Interest	36610	1,116		
	Total Revenue - Community Policing Fund		\$1,116	\$0	\$0
16	LAW LIBRARY FUND				
	<i>Charges for Services</i>				
	Bar Association Contribution	34286	\$0		
	User Fees	34687	11,498	13,000	7,500
	Library Fees	34699	178,597	180,000	145,000
	Westlaw Reimbursement	33910			
	<i>Interest</i>				
	Interest	36610	1,763	4,000	1,000
	Miscellaneous	36620	3,917		
	Interest Received on Investments	36638			
	Total Revenue - Law Library		\$195,775	\$197,000	\$153,500
44	JUSTICE COURT TECHNOLOGY FUND				
	<i>Charges for Services</i>				
	State Revenue	33301			
	Technology Fees	34436	\$41,876	\$44,000	\$30,000
	<i>Interest</i>				
	Interest	36610	4,879	4,000	1,000
	Interest Earned on Investments	36638	3,123	2,000	500
	<i>Miscellaneous</i>				
	Other - Miscellaneous	36620			
	Total Revenue - Justice Court Technology Fund		\$49,877	\$50,000	\$31,500
45	FACILITY IMPROVEMENT FUND				
	<i>Taxes</i>				
	Property Taxes - Current	31010	\$1,665,453	\$1,758,512	\$1,802,753
	Property Taxes - Delinquent	31011	20,763	20,000	20,000

Fund	REVENUES	Acct #	Actual Revenue 18/19	Estimated Revenue 19/20	Estimated Revenue 20/21
	<i>Interest</i>				
	Interest	36610	102,458	75,000	10,000
	Interest Received on Investments	36638	2,412		
	Sale of Capital Assets	36649			
	Total Revenue - Facility Improvement Fund		\$1,791,086	\$1,853,512	\$1,832,753
	Transfer In - General Fund	39010	\$550,000	\$1,000,000	
	Total Available - Facility Improvement Fund		\$2,341,086	\$2,853,512	\$1,832,753
46	RECORDS MGMT. - COUNTY CLERK				
	<i>Charges for Services</i>				
	Records Management Fees (GC 118.0216)	34608	\$475,803	\$490,000	\$400,000
	Records Archive Fee (118.025)	34681	469,090	475,000	400,000
	<i>Interest</i>				
	Interest	36623	116,861	75,000	10,000
	Interest Received on Investments	36638	55,096	40,000	10,000
	Total Revenue - Records Management/County Clerk		\$1,116,850	\$1,080,000	\$820,000
49	RECORDS MGMT. - DISTRICT CLERK				
	<i>Charges for Services</i>				
	Records Management Fees	34435	\$7,611	\$7,500	\$5,000
	Records Archive Fee	34674	10,803	10,000	7,500
	<i>Interest</i>				
	Interest	36610	3,834	3,000	1,000
	Total Revenue - Records Management/District Clerk		\$22,248	\$20,500	\$13,500
50	10% FORFEITURE INTEREST				
	Forfeitures 10%	36630	\$7,309	\$10,000	\$2,500
	Interest	36610	9,502	6,000	500
	Total Revenue - Forfeiture Interest 10%		\$16,812	\$16,000	\$3,000
52	COUNTY & DISTRICT COURT TECHNOLOGY				
	<i>Charges for Services</i>				
	Technology Fees (SB3637)	34436	\$9,507	\$8,500	\$7,500
	Interest	36610	\$1,037	\$1,200	\$50
	Interest Earned on Investments	36638			
	Total Revenue - Court Technology Fund		\$10,544	\$9,700	\$7,550

Fund	REVENUES	Acct #	Actual Revenue 18/19	Estimated Revenue 19/20	Estimated Revenue 20/21
69	INFRASTRUCTURE 2018 FUND				
	Interlocal Agreements	34000			
	Interest	36610	\$156,680	\$10,000	
	Bond Proceeds	38010			
	Total Revenue - Infrastructure Fund		\$156,680	\$10,000	\$0
70	DEBT SERVICE FUND				
	<i>Taxes</i>				
	Property Taxes - Current	31000	\$5,585,929	\$5,937,603	\$5,309,920
	Property Taxes - Delinquent	31021	75,728	60,000	60,000
	Proceeds from Bonds - Refunding	38010	5,284		
	Interest	36610	121,589	100,000	12,000
	Total Revenue - Debt Service Fund		\$5,788,530	\$6,097,603	\$5,381,920
71	INFRASTRUCTURE 2019 FUND				
	Interlocal Agreements	34000		\$300,000	
	Interest	36610	\$79,699	\$150,000	\$25,000
	Bond Proceeds	38010	12,104,587		
	Bond Premium	38011			
	Total Revenue - Infrastructure Fund		\$12,184,286	\$450,000	\$25,000
72	INFRASTRUCTURE 2020 FUND				
	Interlocal Agreements	34000			
	Interest	36610			\$25,000
	Bond Proceeds	38010		7,750,000	
	Bond Premium	38011			
	Total Revenue - Infrastructure Fund		\$0	\$7,750,000	\$25,000
73	WORKFORCE INVESTMENT FUND				
	Donations	36014			
	Interest	36636	4,675	2,500	500
	Total Revenue - Workforce Investment Fund		\$ 4,675	\$ 2,500	\$ 500
75	ROAD & BRIDGE FUND				
	<i>Taxes</i>				
	Current Property Tax	31010	\$4,902,417	\$6,154,793	\$6,309,636
	Delinquent Property Tax	31011	62,984	53,000	53,000
	<i>Reimbursement</i>				
	Insurance Proceeds	33913	5,042		
	Miscellaneous Reimbursements	33921	1,911		
	<i>Road & Bridge Fees</i>				

Fund	REVENUES	Acct #	Actual Revenue 18/19	Estimated Revenue 19/20	Estimated Revenue 20/21
	Auto Registration Fee (\$10)	35005	2,288,080	2,250,000	2,000,000
	Auto Registration Fee (R&B)	35010	360,000	360,000	360,000
	State Lateral Road	35020	78,282	78,000	78,000
	Sale of Equipment	35025	7,684		1,495,000
	Weight & Axle	35035	134,066	62,000	62,000
	State Traffic Fee - 5% County Portion	35526	8,894	7,800	7,500
	Subdivision Regulation Fees	35040	4,578	4,000	5,000
	<i>Fines</i>				
	J.P. #1 - Traffic Fines	35521	6,754	9,500	2,500
	J.P. #2 - Traffic Fines	35522	128,589	140,000	100,000
	J. P. #3 - Traffic Fines	35523	104,670	105,000	105,000
	J. P. #4 - Traffic Fines	35524	149,489	153,000	95,000
	J. P. #5 - Traffic Fines	35525	466,226	470,000	400,000
	<i>Interest</i>				
	Interest	36610	177,585	125,000	15,000
	Miscellaneous	36620	6,195		
	Interest Received on Investments	36638	16,807	10,000	15,000
	Total Revenue - Road & Bridge Fund		\$8,910,255	\$9,982,093	\$11,10
	Transfer In - General Fund	39010	\$2,321,484	\$2,151,228	\$0
	Total Available - Road & Bridge Fund		\$11,231,740	\$12,133,321	\$11,102,636
87	J/A/C MAINTENANCE FUND				
	<i>Interest</i>				
	Interest Earned	36610	\$3,905		
	Interest Earned on Investments	36638	20,480	18,000	3,000
	Total Revenue - Juvenile Attention Maintenance Fund		\$24,385	\$18,000	\$3,000
	Transfer In - Facility Improvement Fund	39045	\$50,000	\$50,000	\$50,000
	Total Available - Juvenile Attention Maintenance Fund		\$74,385	\$68,000	\$53,000
93	JUVENILE GENERAL FUND				
	<i>Reimbursements</i>				
	Electronic Monitoring	33332	1,190	1,800	500
	UA Reimbursement	33903	1,793	1,500	1,000
	Care of Prisoners	33950	292,674	150,000	200,000
	<i>Fees - Court Imposed</i>				
	Supervision Fees - Juvenile	34515	14,929	15,000	12,000
	Juvenile Fines & Fees	34516	91	300	400
	Donations - Jury	36014	3,639	3,000	1,500
	<i>Interest</i>				
	Interest	36610	18,270	4,500	1,000

Fund	REVENUES	Acct #	Actual Revenue 18/19	Estimated Revenue 19/20	Estimated Revenue 20/21
	Miscellaneous	36620	108		
	Interest Received on Investments	36638	6,551	15,000	1,000
	Total Revenue -Juvenile General Fund		\$339,245	\$191,100	\$217,400
	Transfer In - General Fund		\$4,517,586	\$5,000,000	\$5,000,000
	Total Available - Juvenile General Fund		\$4,856,831	\$5,191,100	\$5,217,400
	Total Revenue - All Funds		\$107,250,915	\$105,304,143	\$96,936,347
	Interbudget Transfers - All Funds		\$7,439,070	\$8,201,228	\$5,850,000

EXPENDITURE COMPARTIVE BY DEPARTMENT

	Actual	Revised	Adopted	Increase	% of
	FY19	FY20	FY21	(Decrease)	Change
Administrative:					
Commissioners Court	\$ 627,553	\$ 752,628	\$ 732,995	\$ (19,633)	-2.61%
Records Service	196,965	224,029	199,525	(24,505)	-10.94%
Veterans	209,248	244,957	235,542	(9,415)	-3.84%
General Operations	3,633,918	4,900,059	5,085,733	185,674	3.79%
Information Services	4,251,074	4,995,904	4,658,207	(337,697)	-6.76%
County Administration Office	153,890	-	-	-	0.00%
Fleet Administration Office	202,327	266,168	-	(266,168)	100.00%
County Auditor	862,514	992,382	997,672	5,289	0.53%
County Treasurer	187,434	200,073	200,300	227	0.11%
Purchasing	365,040	390,886	394,743	3,857	0.99%
Tax A/C	1,971,602	2,054,822	2,042,850	(11,972)	-0.58%
Elections	445,008	585,699	612,028	26,329	4.50%
Facilities Services	2,017,680	2,778,684	2,968,862	190,178	6.84%
Human Resources	190,786	297,663	308,887	11,223	3.77%
Total Administrative	\$,315,041	\$ 18,683,955	\$ 18,437,343	\$ (246,612)	-1.32%
Judicial:					
County Clerk	\$ 1,346,670	\$ 1,430,639	\$ 1,395,826	\$ (34,813)	-2.43%
Judicial Compliance Office	184,498	204,541	210,745	6,204	3.03%
County Court	386,993	361,723	318,798	(42,925)	-11.87%
County Court at Law	451,836	524,568	517,111	(7,456)	-1.42%
County Court at Law #2	459,905	497,702	497,186	(517)	-0.10%
County Court at Law #3	451,771	532,999	523,035	(9,964)	-1.87%
7th District Court	282,949	304,640	316,768	12,129	3.98%
114th District Court	267,801	290,026	312,313	22,287	7.68%
241st District Court	264,511	291,028	303,672	12,644	4.34%
321st District Court	1,124,192	1,173,965	1,193,025	19,060	1.62%
Capital Murder Trials	431,109	700,000	700,000	-	0.00%
Indigent Defense	1,550,935	1,844,577	,825,163	(19,415)	-1.05%
District Clerk	1,353,018	1,452,637	1,418,342	(34,295)	-2.36%
Justice of the Peace #1	272,010	287,063	285,762	(1,301)	-0.45%
Justice of the Peace #2	363,633	361,563	354,223	(7,341)	-2.03%
Justice of the Peace #3	348,292	353,027	328,828	(24,199)	-6.85%
Justice of the Peace #4	343,025	352,273	344,756	(7,517)	-2.13%
Justice of the Peace #5	389,487	394,731	422,941	28,210	7.15%
District Attorney	4,534,625	5,138,810	5,189,931	51,122	0.99%
Pre-Trial Release	308,486	289,847	287,028	(2,819)	-0.97%
Total Judicial	\$ 15,115,748	\$ 16,786,360	\$ 16,745,452	\$ (40,908)	-0.24%
Public Safety/Law Enforcement:					
Fire Marshal/OEM	\$ 544,457	\$ 602,946	\$ 651,906	\$ 48,959	8.12%
Animal Control	445,980	516,354	522,087	5,733	1.11%
Constable - Pct. #1	371,353	380,456	387,405	6,949	1.83%
Constable - Pct. #2	401,903	379,658	379,159	(499)	-0.13%
Constable - Pct. #3	292,054	332,005	303,579	(28,426)	-8.56%

	Actual	Revised	Adopted	Increase	% of
	FY19	FY20	FY21	(Decrease)	Change
Constable - Pct. #4	378,698	439,942	374,679	(65,263)	-14.83%
Constable - Pct. #5	334,385	424,642	437,586	12,945	3.05%
Environmental Crimes	173,321	199,978	199,757	(221)	-0.11%
Sheriff	10,284,562	11,101,293	10,709,803	(391,490)	-3.53%
Sheriff - Dispatch Operations	2,084,794	2,418,666	2,296,612	(122,054)	-5.05%
Jail Operations	20,514,045	21,309,737	21,859,717	549,980	2.58%
Warrants - Courts	190,716	189,445	189,194	(251)	-0.13%
Juvenile Board	128,826	93,735	45,840	(47,895)	-51.10%
CSCD	13,240	19,350	20,350	1,000	5.17%
Total Public Safety/Law Enforcement	\$ 36,158,334	\$ 38,408,208	\$ 38,377,674	\$ (30,533)	-0.08%
Road & Bridge:					
R&B - General	\$ 600,792	\$ 655,738	\$ 653,279	\$ (2,459)	-0.37%
R&B - Labor & Material	8,993,285	10,127,353	10,632,000	504,647	4.98%
R&B - Equipment	1,970,100	2,104,255	2,067,284	(36,970)	-1.76%
Total Road & Bridge	\$ 1,564,176	\$ 12,887,346	\$ 13,352,564	\$ 465,218	3.61%
Health & Welfare					
Public Service	\$ 876,228	\$ 983,864	\$ 983,996	\$ 132	0.01%
Total Health & Welfare	\$ 876,228	\$ 983,864	\$ 983,996	\$ 132	0.01%
Conservation:					
Agriculture Extension	\$ 249,634	\$ 273,176	\$ 278,487	\$ 5,312	1.94%
Total Conservation	\$ 249,634	\$ 273,176	\$ 278,487	\$ 5,312	1.94%
Total General & Road & Bridge Fund - Direct Expenses	\$ 79,279,161	\$ 88,022,909	\$ 88,175,517	\$ 152,608	0.17%
General Fund Increase (Decrease)	\$ 5,531,867	\$ 7,420,579	\$ (312,610)		
R&B Fund Increase (Decrease)	\$ (541,229)	\$ 1,323,169	\$ 465,218		
Total Increase (Decrease)	\$ 4,990,637	\$ 8,743,748	\$ 152,608		



GENERAL GOVERNMENT

COMMISSIONERS COURT

The Commissioners Court is the governing body of Smith County. The Texas Constitution specifies that the courts consist of a County Judge and four County Commissioners elected by the qualified voters of individual commissioner precincts. The County Judge is the presiding officer of the County Commissioners Court. The court shall exercise powers over county business as provided by law (Texas Constitution Article V, Section 18). Many state administrative responsibilities rest with the court as well as a number of permissive authorities.

The Smith County Commissioners Court is responsible for the daily operations of the following departments:

- Veteran Services
- Record Services
- Fire Marshal/OEM
- Human Resources
- Collections Department
- Road & Bridge
- Physical Plant
- Pre-Trial Release
- Purchasing
- Information Technology

Other departments in Smith County are managed by other elected officials or boards as depicted in the organizational chart on page 10.

Elected Officials: *Nathaniel Moran, County Judge*
 Jeff Warr, Commissioner - Pct. #1
 Cary Nix, Commissioner - Pct. #2
 Terry Phillips, Commissioner - Pct. #3
 JoAnn Hampton, Commissioner - Pct. #4

Major Accomplishments for FY2020:

- **Courthouse Planning**. Beginning in October 2019 and continuing through March 2020, the Commissioners Court intensely studied potential solutions for the construction of a new Courthouse facility. Fitzpatrick Architects and Project Advocates, external professionals who provided architectural and construction expertise, aided that planning process. The Commissioners Court held several public workshops and community meetings working through the financial and logistical analysis of the project and potential solutions. As a result of this transparent process, the Commissioners Court selected a location on the east side of the square for the new courthouse facility, and began purchasing (using cash) properties located in that area. Community approval for the project was delayed from November 2020 as a result of the economic downturn arising from the Coronavirus pandemic. The Court plans to bring the matter before the public when possible in the future.
- **Road & Bridge Bond—Year 2 Report**. In June 2020, the County received a report from County Engineer regarding the second twelve months of the Road & Bridge 6-year plan

being administered after approval of a road and bridge bond package. The report indicated that 50 miles of roads had been overlaid or reconstructed from June 1, 2019 through May 30, 2020, in addition to 100 miles of miscellaneous road projects completed at a lower “per mile” cost than anticipated. These projects continue to receive a high level of interest from outside contractors to perform the work at a cost approximating in-house costs, which drives down costs and increases the ability to complete more. The Court sold \$7.75 Million in authorized bonds, which leaves a final tranche of \$7.75 Million remaining that has been authorized, but not sold. The Court anticipates selling this final tranche of bonds in late spring 2021 to finish the third year of the three-year Phase I bond program. After these funds have been expended, authorization for Phase II of the bond program will require public approval.

- **Capital Improvements & Facilities Renovations.** The Court continues its commitment to infrastructure improvements to its facilities, with particular emphasis on upgrading and replacing old and end-of-life systems. During Fiscal Year 2020, the Commissioners Court authorized replacement of several HVAC chillers, Roof Top Units (RTUs), boiler replacements, and variable air valve (VAV) replacements using Fund 45 (Capital Improvements Projects Fund). It also renovated the property tax spaces of the tax office within the Cotton Belt building to increase utilization of the space, safety for the employees, and convenience to the citizens.
- **Coronavirus Pandemic.** Much of FY20 planned activities were delayed or supplanted by the necessary activities in response to the Coronavirus pandemic. Beginning in mid-March 2020 and continuing through the end of the fiscal year, in-person conferences, meetings, and many important in-person judicial activities (including jury trials) came to a halt or were delayed indefinitely. This resulted in the cancelation of the fourth year of County Government 101 (an annual symposium designed to raise public awareness about how County Government works and increase transparency of operations), the Community Commitment Report (an annual “state of the county” report through a county-wide Chamber of Commerce luncheon), and employee appreciation events. Through the pandemic, Smith County earned national recognition for its Coronavirus response efforts and its leadership of a Joint Emergency Operations Center with the City of Tyler. Through its joint efforts, the County hosted eleven press conferences at the height of the pandemic to ensure consistent and clear communication to the community about the pandemic and local response efforts. The County also led intra-city conference calls with Smith County Mayors and regional calls with other County Judges to ensure cooperative efforts between governmental entities resulted in efficient and effective response efforts.

Goals & Objectives for FY2021:

- 1) Provide the highest quality service to citizens at the lowest possible cost and be effective and efficient with every tax dollar;
- 2) Increase avenues of accountability and performance measurement;
- 3) Continue cooperative efforts and relationship building with municipalities, other government agencies, businesses, and other community partners to jointly serve citizens;
- 4) Reinforce and increase financial and personnel support for law enforcement and jail operations;

- 5) Establish specific plans to address critical facility needs, and begin implementation;
- 6) Invest further in technology and automation, and increase IT support services for all elected officials and departments;
- 7) Continue implementing the 6-year plan for addressing Road & Bridge long-term needs, and strengthen the long-term viability of the Road & Bridge maintenance fund; and
- 8) Reduce long-term liabilities.

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓		✓	✓	✓	✓			✓

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$425,375	\$441,106	\$523,137	\$517,863
<i>Fringe Benefits</i>	140,112	155,239	194,391	184,782
<i>Operating Expenses</i>	16,576	31,208	35,100	30,350
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$582,063	\$627,553	\$752,628	\$732,995
Staffing	7	7	8	7

RECORDS SERVICES

Mission: To provide efficient storage, retrieval, retention, and disposition of obsolete County records.

Director: Joseph Settanni

Accomplishments for FY20:

- Updated some needed information put on the department’s section of the County website.
- Cooperation with needs of the County regarding COVID-19 crisis & related consequences.
- Prepared and forwarded a Long Range Planning Report pertaining to the Records Center.

Goals & Objectives for FY21:

- Consideration of future technological efforts to further automate the main records activities.
- Digitation of records for the District Clerk
- Evaluate RC procedures, functions, operations and activities.

Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
	✓		✓	✓					

Workload Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual
Records destroyed (by pounds)	5,697	12,244	6,105	8,850	7,952	8,215
Records destroyed by cubic feet	168	395	178	245	200	219
Customer Service Questionnaires (CSQ)	19	21	26	34	38	39
CSQ Positive Rating Average	97%	97%	98%	99%	99%	99%

Efficiency Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual
Record requests met within 24 hours	99%	99%	99%	99%	99%	99%
Retrieval and delivery accuracy	99%	99%	99%	99%	99%	99%

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$118,275	\$124,399	\$125,861	125,861
<i>Fringe Benefits</i>	47,865	54,372	55,992	55,778
<i>Operating Expenses</i>	16,644	18,195	20,031	17,886
<i>Capital Outlay</i>			22,145	
Departmental Total	\$182,784	\$196,965	\$224,029	\$199,525
Staffing	3	3	3	3

ELECTIONS ADMINISTRATION

Mission Statement: Maintain accurate voter registration records while also protecting the voting rights of the citizens of Smith County to ensure that every vote cast will be effectively tabulated.

Elections Administrator: Karen Nelson

Accomplishments for FY20:

- Maintained accurate voter registration records
- Coordinated and supervised 7 elections
- Successful mass mail out of new voter registration certificates

Goals & Objectives for FY21:

- Continue to coordinate and supervise fair and accurate elections
- Coordinate and implement various training opportunities for election workers

Departmental Links to County Goals:

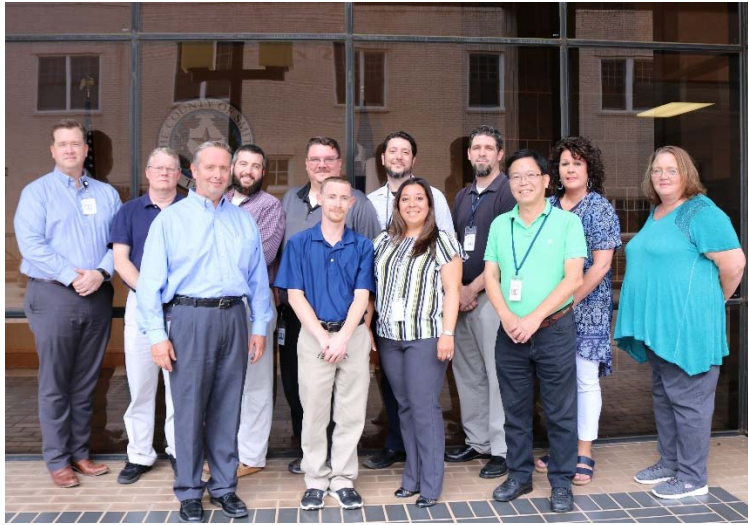
Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓	✓	✓	✓	✓				✓

Workload Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual
Registered Voters	129,647	133,637	136,807	142,494
Applications Processed	32,462	36,008	29,049	46,067
Elections Supervised	11	12	9	7

Efficiency Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual
Number of judges and clerks trained	291	318	175	325
Cost per registered voter	\$4.37	\$4.51	\$4.26	\$4.11

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$246,187	\$251,578	\$288,322	\$288,801
<i>Fringe Benefits</i>	56,467	64,084	86,598	86,201
<i>Operating Expenses</i>	165,175	129,347	210,779	237,026
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$467,829	\$445,008	\$585,699	\$612,028
Staffing	3	3	3	3

INFORMATION TECHNOLOGY



The department of Information Technology contributes to an efficient and productive County government, while using innovative technologies to improve citizen access to government information and services. With the growth of the County and increased demand for government services, it is imperative that the efficiency of the present county staff be maximized by the effective use of technology.

Our Strategic Plan focuses on the following five critical areas of Information Technology at Smith County:

- Enhancing the County's IT Infrastructure
- Expanding Electronic Public Access to County Services
- Managing & Improving Data Security and Integrity
- Enhancing our Disaster Recovery and Business Continuity Services
- Improving Customer Service and exceeding our internal Service Level Agreements

Our mission is to provide efficient, reliable, and cost effective information management services through the application of computing technology and related information resources and to provide planning and technical support for county-wide data processing. The purpose of Information Technology is to enable the county to achieve its business goals, priorities, and objectives. Our vision is to optimize, coordinate, and deploy information technology resources to support effective and efficient delivery of public services to the taxpayers.

Chief Technical Officer: Don Bell

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$854,747	\$931,430	\$1,174,620	\$1,141,113
<i>Fringe Benefits</i>	273,629	321,414	409,315	400,852

<i>Operating Expenses</i>	1,918,095	1,763,885	2,435,009	2,321,242
<i>Capital Outlay</i>	722,931	1,234,345	976,960	795,000
Departmental Total	\$3,769,402	\$4,251,074	\$4,995,904	\$4,658,207
Staffing	13	14	17	17

Accomplishments for FY20:

- Completed the upgrade of Odyssey 2017 for Courts and Jail
- Completed the implementation of the infrastructure for the Texas Antigang Unit
- Upgraded the Audio Visual System for the District Courts and the County Courts at Law
- Cybersecurity Awareness Training completed for 940 employees at Smith County and certified with the State
- Implemented the Techshare Evidence Share Cloud Solution with the District Attorneys' office, Sheriff's Office, Defense Attorneys and outside Law Enforcement agencies to electronically share evidence for Court
- Completed the development of a database system to migrate the critical legacy data from Ableterm for historical record access not in Odyssey for Law Enforcement
- Migrated over a 1000 users to Office 365 Email from the on-premise Exchange System
- Don Bell was re-appointed to serve on the NACO Technology Steering Committee
- Created a Regional County IT Director group for knowledge transfer between agencies and provide agency assist to neighboring counties
- Upgraded the Core Router at the EOC
- Finalized the migration of the County E-Bond Program to Genesis E-Bonds
- Moved ATTF to the Cottonbelt Facility
- Upgraded the Domain Controllers at the County
- Upgraded the RTL Software in the TAX Office
- Implemented Lexis Nexis for the inmates to reduce their requirements to go to the Law Library for legal research
- Successfully managed the setup of the Kiosks and support for Election Day for both November 2019 and March 2020. Also trained over 300 users in the use of the Kiosks over several weeks.
- Upgraded the bandwidth capacity for our Fiber connections to 1G
- Created specialized backup systems for Smith County Data in addition to our normal backups for security purposes
- Implemented 20 installations of Cradlepoints in our Law Enforcement Vehicles
- Migrated our in-house timesheet system to the Kronos Cloud Solution
- Implemented the PetPoint Software for Animal Shelter
- Migrated the Sheriff's Office Cell Phones to County Phones (120 Devices)
- Implemented the Vetraspec and Veterans VBMS software system for the Veterans Office
- Installed two Wireless Facility Systems at both Central and North Jail – Medical Records & Jail System
- Managed the installation of in-cell Kiosks at Central Jail for inmate access to services and commissary
- Implemented the Capital Forecast Software Module for Physical Plant
- Upgraded the technology and cabling in the District Clerks' Offices

- Upgraded the Fuel Master Software System
- Installed Keycards and upgraded the current system to DSX over multiple County Facilities
- Installed 50+ Camera Upgrades throughout the County
- Completed the Court Automation Project for CCAL2 & Probate
- Upgraded the Hiplink Dispatch Server
- Completed a .29 Release upgrade for Odyssey
- Completed the Geo Validation Project for Spillman GIS
- Upgraded Neverfail replication server system for Spillman
- Installed Zoom, Jabber and TEAM Video Conferencing Stations throughout the County for remote Attorney Visitations and Court Hearings in response to Covid-19
- Deployed 50+ laptops for remote employees during the Covid-19 response
- Deployed technology solutions to conduct a remote Grand Jury during a Covid-19 response
- Implemented Knowb4 Cybersecurity User Monitoring Software
- Upgraded the HR Neogov Product to include the Onboarding Software Module

Goals & Objectives for FY21:

- Add a Cybersecurity Analyst position to manage all cyber related responsibilities for the County
- Complete the upgrade our Jury System to allow for the automation of the Jury solicitation and selection process which will improve efficiencies in the Court while providing a secure method of self service for potential jurors to communicate with their status with the Court
- Implement a Jail Control System for North Jail
- Upgrade the Jail Control System at Central Jail
- Upgrade the Audio Visual System for Commissioners Court
- Upgrade the Audio Visual solution at the Emergency Operations Center
- Upgrade legacy cameras and DVRs to our new County Camera System standard
- Upgrade our Public Wireless System at the Annex and Courthouse
- Rollout new portable radios for departments within the County
- Rollout a Cradlepoint remote access system for remote workers and elections
- Elevate Security at Smith County with multi-factor authentication upgrades
- Decommission Microsoft Exchange Servers and migrate the CAS Server for the Office 365 final stage of implementation
- Upgrade the Core Router at the Annex
- Upgrade our Storage and Route/Switch equipment to maintain growth within the County
- Implement Thermal Scanning Systems in the county
- Complete the operating system upgrade for Windows based computers
- Implement Watchguard Body Cameras for the Fire Marshall's office
- Implement a JP Court Video Magistration System & Process
- Setup infrastructure for Prairie View A&M as a tenant at the Cottonbelt
- Migrate to the TAX Office Software to a hosted solution
- Complete the migration of Land Records Data to Kofile Cloud Solution
- Move the BEN Collection System to a Cloud based automated solution
- Complete the migration of the Kantech Key Card door access system to DSX
- Implement a secure Elections Training Website

Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓		✓	✓	✓				✓

Workload Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual
Number of customers supported	971	976	990	994
Number of software applications supported	74	78	78	82
Number of computers supported	993	1015	1069	1102
Number of servers supported	149	156	195	158
Number of printers supported	213	240	302	322
Number of Help Desk calls processed	6,212	8011	8088	12,000
Number of Help Desk calls closed	6,248	8011	8088	12,000

Efficiency Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual
Avg. calls processed per month	613	788	1075	997
Visits to Smith County website	756,467	751,342	734,000	2,000,000
Help Desk Response within 4 hours (Goal 97%)	100%	100%	100%	100%
Help Desk Close within 8 hours (Goal 95%)	97%	98%	98%	98%
Number of viruses/spam prevented	81,322/day	89,000/day	92,000/day	9.5M

GENERAL OPERATIONS

A non-departmental account that handles overall general administrative expenses not attributable to any one department. Specifically, expenses such as contract agreements with the Appraisal District, tax attorneys, utilities, legal settlements, professional fees, and retiree insurance premiums are funded through this department.

Expense Category	Actual FY17	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$14,778	\$14,778	\$14,778	\$14,778	\$14,778
<i>Fringe Benefits</i>	817,784	887,450	985,028	1,097,997	1,168,805
<i>Operating Expenses</i>	2,363,039	2,576,322	3,287,284	3,287,284	3,402,150
<i>Capital Outlay</i>	-0-	-0-	-0-	500,000	500,000
Departmental Total	\$3,195,601	\$3,478,550	\$3,633,918	4,935,059	\$5,085,733
Other Financing Uses	4,000,000	4,250,000	2,550,000	3,150,000	-0-

PUBLIC SERVICE

Smith County provides financial assistance to other agencies and organizations that provide services to the community. These organizations must submit applications for funding each year that clearly describe their organizations authority, purpose, and mission. The Commissioners Court funds applicants through a written contractual agreement based on their demonstration of the service level to Smith County, need for the service, and available resources.

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Operating Expenses</i>	\$953,950	\$876,228	\$983,864	\$983,996
Departmental Total	\$953,950	\$876,228	\$983,864	983,996

Agencies and organizations approved for funding in the FY2021 budget include:

- Indigent Health Care
- Andrews Center
- Alzheimers Alliance of Smith County
- Tyler Smith County Child Welfare Board
- Tyler Economic Development Council
- Smith County Alcohol & Drug Abuse Council
- CASA
- St. Pauls Childrens Foundation
- PATH
- North East Texas Public Health District
- Smith County Historical Society
- East Texas Council of Alcohol & Drug Abuse
- Meals on Wheels

JUDICIAL COMPLIANCE OFFICE

It is the objective of the Judicial Compliance Office to enforce compliance and maximize the collections of court-ordered fines and fees on criminal cases from the Smith County Courts.

Accomplishments for FY20:

- Activated 2,582 New cases
- Collected \$928,628

Goals & Objectives for FY21:

- Enforce compliance and maximize the collection of court ordered fines & fees on criminal cases
- Remain compliant with the requirements set by the Office of Court Administration (OCA) S.B. 1863
- Continue sending recommendations to courts for alternative remedies on defaulted payment agreements and revised payment plans due to COVID-19.

Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓		✓	✓	✓		✓		

Director: Sheryl Keel

Workload Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual
Number of Cases	2,891	3,156	3,078	2,582
Collected Court Costs & Fines	\$744,284	\$876,487	\$909,601	\$928,628

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$118,368	\$121,944	\$136,028	\$142,585
<i>Fringe Benefits</i>	48,731	54,770	57,978	59,018
<i>Operating Expenses</i>	7,035	7,785	10,535	9,142
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$174,134	184,498	\$204,542	\$210,745
Staffing	3	3	3	3

COUNTY AUDITOR

The position of County Auditor is filled by appointment by the State District Judges of Smith County for the term of two years. The County Auditor is the Chief Financial Officer of Smith County. The County Auditor's office keeps the general accounting records; prepares financial reports; prescribes systems for the receipt and disbursement of the County; audits and processes accounting transactions for grants, payroll, accounts payable; verifies compliance with governing laws; performs statutory reviews of records maintained by other officials; prepares annual revenue estimates and assists in the overall budget process.

The County Auditor's Office is here to safeguard the assets of Smith County and to help the County continue on the path toward a strong financial future. There are 11 full time assistants and 1 part-time assistant. Divisions within the Auditor's Office include payroll processing, accounting payable, financial accounting and reporting, internal auditing, and budget analysis and preparation.

Appointed Official: Ann W. Wilson, CPA

Major Accomplishments for FY20:

- Received Government Finance Officers Association (GFOA) award for Distinguished Budget Presentation
- Received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report (CAFR)
- Maintained Financial Transparency Program on county website for online check register and financial documents
- Implemented the Kronos Time Reporting System

Goals & Objectives for FY21:

- Submit FY21 Budget to GFOA for Distinguished Budget Presentation award
- Submit FY20 CAFR to GFOA for the Certificate of Achievement for Excellence in Financial Reporting
- Continue update of vendor records
- Continue to reduce number of active funds and bank accounts by consolidating where appropriate

Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓		✓	✓	✓	✓			

County Auditor – Cont’d

Workload Measures	2017	2018	2019	2020
A/P invoices processed	14,820	14,463	15,037	13,455
1099's prepared	292	300	342	326
Check runs	180	196	186	194
Bank reconciliations	588	920	996	972
Grants administered	23	17	20	23
W-2's issued	1,373	1,291	1,275	1,257
Cash counts	285	384	246	144
Internal Audits	140	138	147	254
Special Investigations	1	0	0	1
Confirmation Letters	169	227	97	44
Findings/Recommended Practice Reports	71	53	58	39

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$607,234	\$624,053	\$714,727	\$721,809
<i>Fringe Benefits</i>	202,366	222,694	255,905	256,113
<i>Operating Expenses</i>	16,285	15,767	21,750	19,750
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$825,885	\$862,514	\$992,382	\$997,672
Staffing	10	10	11	11

PURCHASING

Smith County Purchasing Department exists to provide the best service possible to all county departments in a fair and equitable manner. It is the Purchasing department's responsibility to insure an atmosphere of equality for all vendors without regard to undue influence or political pressures and to protect the interests of the Smith County taxpayers in all expenditures.

Purchasing Director: Jaye Latch

Accomplishments for FY20:

- **Goal:** Identify a way to track Purchase Orders that have been issued as a result of competitive bidding/competitive proposals.
Results: Added a contract number field in the Purchase Order System that is searchable in reports in order to easily access all Purchase Orders that were issued as a result of Competitive Bidding/Competitive Proposals.
Departmental Links to County Goals: Accountability, Service or Processes, Contract Services, and Resource allocation.
- **Goal:** : Identify interlocal purchasing opportunities desires, results, measures, and performances
Results: As requisitions come in, the purchasing staff actively researches whether the requested item can be obtained off a cooperative contract that would result in cost savings for the County.
Departmental Links to County Goals: Intergovernmental Networking and Contract Services
- **Goal:** Track open encumbrances greater than 2 weeks.
Results: Our current financial system is not able to produce encumbrance reports without showing pending payments that are being processed. The system cannot generate that particular report for those specific dates. We continue to work on the reports quarterly.
Departmental Links to County Goals: Accountability, Service/Processes, and Customer Service.
- **Goal:** Continued Staff Training
Results: Scheduled training for all full time employees. Ensured that the two buyers could apply to take their CPPB certification next budget year.
Departmental Links to County Goals: Staffing and Workforce

Goals & Objectives for FY21:

- **Goal:** Review and Update Purchasing Policy
Objective: Update outdated language and ensure Best Practices are listed. Finish P-Card Policy and make corrections where needed.
Departmental Links to County Goals: Services/Processes, and Customer Service
- **Goal:** Soft Implementation of Smith County P-Cards.
Objectives: Simplify the purchasing process and reduce paperwork and administrative cost associated with official purchases.

Departmental Links to County Goals: Service/Processes, Technology, and Customer Service.

- Goal:** Contract Management
Objectives: Ensure all legal and county requirements are tracked in regards to renewals, vendor evaluations, insurance requirements, 1295 forms, required bonds, etc...
Departmental Links to County Goals: Accountability, Service/Processes, and Customer Service.
- Goal:** Continued Staff Training
Objectives: To promote knowledgeable procurement staff by assessing training needs to develop proactive, innovative, customer service orientated professionals.
Departmental Links to County Goals: Staffing and Workforce, Customer service, and accountability.
- Goal:** Internal Procurement Training
Objectives: To train end users on purchasing processes and best practices. To ensure that all departments are aware of how to report vendor performance to ensure that proper document recording is being reported.
Departmental Links to County Goals: Accountability, Customer Service, Processes and Transparency

Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓	✓	✓	✓	✓				✓

Workload Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual
Purchase Orders Issued	7,743	7,519	7,624	7,505	8,826
Property Items Tagged	286	200	293	301	453*
Annual Contracts Awarded/RFB	19	6	5	5	
RFPs Awarded	17	23	25	31	18
Co-Op purchase orders	1,510	1,786	2,605	2,007	3,796
Competitive Bid Contract purchase orders	1,022	1,048	1,384	1,780	411

*Includes I/T tagged inventory

Efficiency Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual
Avg. days to process sealed bids	28	28	28	21	21
Avg. days to process RFP's	60-90	60-90	60-90	45-60	60-90
Avg. days to process purchase orders	1	1	1	1	1

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$238,960	\$253,509	\$274,589	\$272,189
<i>Fringe Benefits</i>	80,122	89,883	95,822	94,904
<i>Operating Expenses</i>	20,230	21,649	20,475	27,650
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$339,312	\$365,040	\$390,886	\$394,743
Staffing	4	4	4	4

COUNTY TREASURER

The county treasurer is elected by the voters of each county for a term of four years and must maintain an office at the county seat (Texas Constitution Article XVI, Section 44; LGC Chapter 83). Legislatively prescribed duties fall into three basic categories: receipt of funds, disbursement of fund, and accounting for funds in custody.

Elected Official: Kelli White, CIO

Major Accomplishments for FY20:

- Overhaul of storage space and office space by obsolete records destruction and updating of files
- Reduction in overall account analysis charges
- Increased percentage of funds invested
- Set up new accounts for Bail Bond companies with our local government pool

Goals & Objectives for FY21:

- Reduce account analysis charges further by streamlining deposits
- Diversify investments with local government pools and certificates of deposit when possible
- Increase communication with other departments in order to emphasize the need to have deposits and reports turned in to the Treasurer's office in a timely manner

Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓		✓	✓					

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$116,077	\$128,242	\$135,567	\$135,807
<i>Fringe Benefits</i>	39,551	45,202	47,626	47,454
<i>Operating Expenses</i>	15,087	13,990	16,880	17,039
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$170,716	\$187,434	\$200,073	\$200,300
Staffing	2	2	2	2

2020 Workload Measures	1 st qtr.	2 nd qtr.	3 rd qtr.	4 th qtr.	Total
Investment & Interest Earnings	\$203,158	\$302,694	\$119,460	\$54,288	\$679,601
Receipts Processed	5,224	5,054	4,812	5,490	20,580
A/P Checks Printed & Distributed	2,738	2,525	2,287	2,363	9,913
Direct Deposit Stubs Printed	6,754	5,568	6,552	5,652	24,526
% of Portfolio Invested	38%	41%	49%	56%	46%

TAX ASSESSOR/COLLECTOR

It is the mission of the Smith County Tax Office to provide courteous, efficient service in a welcoming atmosphere for all citizens of our County. We must accomplish this mission while strictly abiding by the law of the State of Texas and the United States. Public funds will be utilized to make the most of each taxpayer dollar and benefit as many citizens as possible.

Elected Official: Gary Barber

Major Accomplishments for FY20:

- Added five more Web-Dealers
- Streamlined mail processing
- Remodeled tax office

Goals & Objectives for FY21:

- Continue to implement Web-Dealer
- Provide more cross training of tax office employees
- Find more locations to offer Auto Registration

Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
	✓		✓	✓	✓				✓

Program Statistics:	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
% of Property Taxes Collected	101.5%	101.37%	101.54%	101.15%	101.19
Total Tax Collections (all jurisdictions)	291,099,297	\$302,965,984	\$324,217,211	\$345,004,017	\$357,782,404
Entities Collected For	22	22	22	22	22
Motor Vehicle Registrations	215,176	215,502	220,345	222,529	218,921
Titles	61,228	60,192	64,665	65,157	64,487

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$1,105,746	\$1,194,336	\$1,240,549	\$1,232,213
<i>Fringe Benefits</i>	486,298	561,092	578,023	574,288
<i>Operating Expenses</i>	209,918	216,175	236,250	236,250
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,801,962	\$1,971,602	\$2,054,822	\$2,042,850
Staffing	32	32	32	32

FACILITIES SERVICES

Mission: The Smith County Facilities Services department is committed to providing management of the county's physical assets while creating an environment conducive to excellence in public service through the effective implementation of facility maintenance, capital improvements, professional design, and energy management.

Vision: To develop and maintain aesthetically pleasing, operationally sound, and energy efficient buildings.

Director: Ed Nichols

Accomplishments for FY20:

- **Maintenance, Construction and Grounds completed 12,211 maintenance work orders completed from 10/01/2019 to 09/17/2020.**
 - 10,380 - Preventative maintenance work orders.
 - 1,873 - Non-preventative maintenance work orders.
 - 0.88 – Average hours to complete.
 - \$20.77 – Average cost to complete
- **Improved the safety of the department and reduced risks to the County by:**
- **Successfully passed the annual State Jail Inspection with no maintenance deficiencies noted.**
- **COVID19 Response (Custodians) –**
 - Increased the frequency of disinfecting public areas from 1 time per day to 3 times.
 - Providing rapid response to department requests and thoroughly disinfecting areas as needed.
 - Coordinating with vendor that utilizes electrostatic disinfectant spray when needed to disinfect entire departments and high traffic areas.
 - Custodians have adapted their cleaning schedules and tasks around departments that are limiting outside access and requesting that we do enter to clean their areas.
 - Drafted plan to scale back / adjust department operations in response to the virus.
- **COVID19 Departmental Preparations (Maintenance and Construction)-**
 - Constructed and installed germ barriers where needed.
 - Assisted with applying floor markings to assist with social distancing as requested.
 - Installed hand sanitizer dispensers as requested county wide at building entrances, elevators, etc.
 - Assisted with relocating and moving office furniture for multiple departments due to lack of inmate labor available due to COVID19.
- **Parking Lot Improvements-**
- **Equipment replacements- (major breakdown or end of useful life).**
 - Central Jail-
 - Cotton Belt-
 - Courthouse-

- Low Risk-
- Facility Services-
- Annex-
- Troup Pct.3 –
- Juvenile Services-
- **Equipment or system repairs – (extending life of equipment or system).**
 - Central Jail-
 - Central Jail Tower-
 - Cotton Belt-
 - Courthouse-
 - EOC-
 - Low Risk Jail-
 - Facility Services-
 - Adult Probation (CSCD)-
 - S.O. Administration-
 - Annex- (HVAC system is well past life expectancy)
 - Lindale Pct.5 –
- **Construction projects completed-**
 - Courthouse
 - Central Jail –
 - Cotton Belt-
 - Low Risk Jail-
 - CSCD-
 - Winona Pct. 4-
 - Lindale Pct.5 –
 - Annex-
 - S.O. Administration-
 - Road and Bridge-
 - Animal Shelter-
 - Noonday Pct. 2-

Goals & Objectives for FY20:

- Continue equipment upgrades to provide comfortable environments and efficient systems.
- Complete swift and timely repairs to existing equipment, to extending their useful life and reduce down time.
- Successfully pass the state jail inspections at all county jail facilities.
- Complete project currently in progress to remediate M, N, A, B, C, D, E and F at the Low Risk Jail per the State Jail inspections.
- Ensure that all elevators, boilers, fire alarms, and fire suppression systems and emergency power systems meet inspection requirements and inspections are up to date.
- Continuously provide professional and effective maintenance, housekeeping and grounds keeping services to the citizens and departments of Smith County.
- Complete all tasks and projects identified in the Capital Improvement Plan for FY19.
- Professionally and effectively carryout and complete any tasks identified or outlined by the Commissioner’s Court.
- Assist with research, planning and development of any potential major construction projects.

Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓		✓	✓	✓	✓			✓

Workload Measures:	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual
Work Orders Completed	5,947	7,581	10,928	11,571	12,211

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$844,168	\$905,808	\$946,054	\$985,896
<i>Fringe Benefits</i>	387,236	452,453	466,769	472,566
<i>Operating Expenses</i>	675,860	659,419	928,782	1,110,400
<i>Capital Outlay</i>	-0-	-0-	437,080	400,000
Departmental Total	\$1,907,264	\$2,017,680	\$2,778,684	\$2,968,862
Staffing	24	25	25	26



HUMAN RESOURCES

It is the mission of the Smith County Human Resources Department to provide the following quality services to the employees of Smith County:

Recruitment of qualified individuals; Retention of valuable employees; Training, development and education to promote individual success and increase overall value to Smith County; Provide and promote a safe and healthy work environment; Inspire and encourage a high level of employee morale through recognition, effective communication and delivering constant feedback; Provide resources for administering benefits, policies and procedures.

These services are achieved via a team work philosophy that is based on effective organizational skills and proactive efforts.

Director: Esmeralda Delmas

Accomplishments for FY20:

- Completed an internal audit to ensure compliance with federal, state, and local law regulations.
- Department Awarded “Excellence in Safety” Award Recipient for 2019.
- Assisted in the Implementation of the Commissioners Court COVID-19 Order and amended to incorporate FFCRA requirements.
- Assisted with the COVID-19 employee testing and return to work guidelines.
- Facilitated COVID testing for all county employees throughout pandemic.
- Implementation of our electronic onboarding New Hires through NeoGov, allows paperless electronic recruitment and onboarding for a streamline efficiency.
- Assisted in the Custodian pay scale adjustment through salary analysis.
- Assisted in the recruitment and hiring of our Interpreter, Animal Control Supervisor, Purchasing Director, and Record Service Director.
- Reestablishment of the Safety Committee.
- Established a Return to Work/Leave program with the SO.

Goals & Objectives for FY21:

- Work with departments to develop job descriptions for all countywide positions.
- Implementation of updated Policy Handbook.
- Update our Human Resources Procedure Manual, last update completed in 2017.
- Revamp the HR department webpage, providing all employee related communication, forms and information on the page.
- Review all pre-boarding and onboarding processes and make recommendations for change of process.

- Increased employee knowledge, skills, and abilities by implementation of quarterly department employee training.

Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓	✓	✓	✓	✓	✓	✓		✓

Workload Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual
Employees hired	152	164	161	150	162
Number of Human Resource Issues	1,389	1,636	1,466	1,204	1,349
Unemployment claims processed	31	29	9	10	35
Unemployment benefit charges incurred	\$76,038	\$32,058	\$27,273	\$3,689	\$46,656
Injury reports processed	79	74	90	90	175
Total number of claims requiring payment	33	37	52	50	98
Cost of claims incurred	\$92,029	\$94,933	\$143,641	\$169,738	\$223,823

Efficiency Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual
Avg. # of documented issues processed per month	116	136	122	100	113
Overall % of unemployment claims successfully challenged	86.36%	79.17%	90.91%	100%	100%
Unemployment liability avoided or suspended	\$123,520	\$75,685	\$78,993	\$52,702	\$140,773

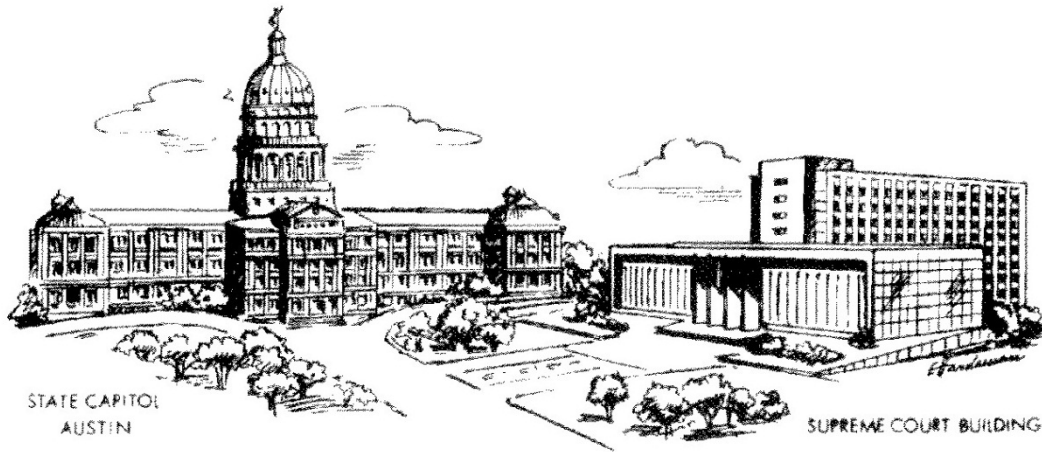
Human Resources – Cont'd

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$103,208	\$122,045	\$198,091	\$207,870
<i>Fringe Benefits</i>	36,971	44,116	70,372	71,817
<i>Operating Expenses</i>	20,365	24,626	29,200	29,200
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$160,544	\$190,786	\$297,663	\$308,887
Staffing	2	2	3	3



JUSTICE SYSTEM

THE TEXAS JUDICIAL SYSTEM



JUDICIAL AUTHORITY

The judicial power of the State of Texas is derived from Article 5, Section 1 of the Texas Constitution, which provides:

The judicial power of this State shall be vested in one Supreme Court, in one Court of Criminal Appeals, in Courts of Appeals, in District Courts, in County Courts, in Commissioners Courts, in Courts of Justices of the Peace, and in such other courts as may be provided by law.

The Legislature may establish such other courts as it may deem necessary and prescribe the jurisdiction and organization thereof, and may conform the jurisdiction of the district and other inferior courts thereto.

(As amended November 4, 1980, effective September 1, 1981.)

COUNTY COURT

As provided in the Texas Constitution, each of the 254 counties of the State of Texas has a single county court, presided over by a county judge. The constitutional county courts generally hear the probate cases filed in the county. Probate matters include the administration of estates of deceased persons, will contests, the guardianship of minors and incapacitated persons, and mental illness matters. In some counties, the Legislature has granted the county court at law concurrent jurisdiction in probate matters with the constitutional county court. In other counties, the Legislature has granted the county court at law concurrent jurisdiction in probate matters with the district court. In the more populated counties, the Legislature has created specialized probate courts (entitled statutory probate courts) to hear probate matters exclusively.

Elected Official: Judge Nathaniel Moran

Goals & Objectives for FY21:

- To continue to accomplish the business of the parties and counsel who have matters in the County Court as quickly, pleasantly, and economically as possible within the limits imposed by Texas law.

Program Statistics:	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual
CASES FILED						
Estates	694	749	642	753	714	706
Guardianships	50	63	46	53	79	61
Mental	110	159	153	162	209	200
TOTAL NEW	854	971	841	968	1,002	967
HEARINGS HELD						
Probate & Guardianship	730	735	711	1,040	868	829
Mental	55	69	102	73	34	43
TOTAL HEARINGS	785	804	813	1,113	902	872
SUBMISSION DOCKET						
Probate, Guardianship & Mental	2,491	2,507	2,758	2,296	1,904	3,115

Source: Smith County Probate Clerk

County Court – Cont’d

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$175,103	\$248,542	\$211,629	\$182,462
<i>Fringe Benefits</i>	68,438	89,545	75,779	67,021
<i>Operating Expenses</i>	95,594	48,906	74,315	69,315
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$339,135	\$386,993	\$361,723	\$318,798
Staffing	4	4	3	3

COUNTY COURTS AT LAW

Statutory county courts at law were created in larger counties by Legislature to aid the single county court in its judicial functions.

The legal jurisdiction of the special county level trial courts varies considerably and is established by the statute which creates the particular court. The jurisdiction of statutorily created county courts at law is usually concurrent with the jurisdiction of the county and district courts in the county.

The civil jurisdiction of most county courts at law varies, but is usually more than that of the justice of the peace courts and less than that of the district courts. County courts at law usually have appellate jurisdiction in cases appealed from justice of the peace and municipal courts. Smith County has three county courts at law:

County Court at Law - Presiding Judge: Jason Ellis
County Court at Law #2 - Presiding Judge: Taylor Heaton
County Court at Law #3 - Presiding Judge: Floyd Getz

County Level Courts : Civil Activity	2015	2016	2017	2018	2019
Cases Pending at Beginning of Year	644	800	930	2,555	2,018
New Cases Filed	1,209	1,172	1,483	2,392	1,771
Total Dispositions	1,044	1,052	1,074	2,076	1,720
Cases pending at year end	800	928	1,283	2,991	2,030
Clearance Rate	86.4%	89.8%	72.4%	73.1%	97.1%

County Courts: Criminal Activity	2015	2016	2017	2018	2019
Cases Pending at Beginning of Year	1,693	1,450	1,461	1,671	2,340
New Cases Added	4,023	3,873	3,870	4,702	4,129
Total Dispositions	4,246	3,778	3,610	3,958	4,127
Cases pending at year end	1,450	1,465	1,697	2,341	2,261
Clearance Rate	105.3%	99.7%	93.1%	84.2%	100%

County Courts: Juvenile	2015	2016	2017	2018	2019
Cases Pending at Beginning of Year	45	33	65	141	81
New Cases Added	276	348	195	284	308
Total Dispositions	317	342	125	238	240
Cases pending at year end	33	66	141	78	124
Clearance Rate	114.9%	98.3%	64.1%	83.8%	78.2%

Source: Texas Judicial System Annual Report

County Court at Law Expenditure Budgets

County Court at Law Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$315,446	\$329,112	\$372,096	\$366,376
<i>Fringe Benefits</i>	93,135	102,932	115,302	113,565
<i>Operating Expenses</i>	20,493	19,792	37,170	37,170
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$429,075	\$451,836	\$524,568	\$517,111
Staffing	4	4	4	4

County Court at Law #2 Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$320,750	\$332,467	\$349,972	\$350,038
<i>Fringe Benefits</i>	93,248	101,677	110,804	110,222
<i>Operating Expenses</i>	25,991	25,761	36,926	36,926
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$439,989	\$459,905	\$497,702	\$497,186
Staffing	4	4	4	4

County Court at Law #3 Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$325,761	\$332,571	\$386,746	\$378,467
<i>Fringe Benefits</i>	95,967	104,362	117,922	115,736
<i>Operating Expenses</i>	16,565	14,835	28,332	28,832
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$438,293	\$451,771	\$532,999	\$523,035
Staffing	4	4	4	4

DISTRICT COURTS

The district courts are the trial courts of general jurisdiction of Texas. The geographical area served by each court is established by the Legislature, but each county must be served by at least one district court. In sparsely populated areas of the State, several counties may be served by a single district court, which an urban county may be served by many district courts. District courts have original jurisdiction in all felony criminal cases, divorce cases, cases involving title to land, election contest cases, civil matters in which the amount in controversy is \$200 or more, and any matters in which jurisdiction is not placed in another trial court. While most district courts try both criminal and civil cases, in the more densely populated counties the courts may specialize in civil, criminal, juvenile, or family law matters.

Smith County has four district courts.

7th District Court - Presiding Judge: Kerry Russell
114th District Court - Presiding Judge: Christy Kennedy
241st District Court - Presiding Judge: Jack Skeen, Jr.
321st District Court - Presiding Judge: Robert Wilson

District Court Expenditure Budgets

7 th District Court Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$182,504	\$188,562	202,095	\$212,094
<i>Fringe Benefits</i>	60,681	67,018	71,219	72,849
<i>Operating Expenses</i>	28,939	27,370	31,325	31,825
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$272,124	\$282,949	\$304,640	\$316,768
Staffing	3	3	3	3

114 th District Court Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$173,113	\$172,914	\$185,531	\$204,415
<i>Fringe Benefits</i>	59,119	64,350	67,859	71,263
<i>Operating Expenses</i>	26,834	30,537	36,635	36,635
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$259,066	\$267,801	\$290,026	\$312,313
Staffing	3	3	3	3

241st District Court Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$162,190	\$175,525	\$192,902	\$202,901
<i>Fringe Benefits</i>	5664,537	69,301	70,946	
<i>Operating Expenses</i>	2324,449	28,825	29,825	
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$242,206	\$264,511	\$291,028	\$303,672
Staffing	3	3	3	3

321st District Court – Family Court Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$189,3181,183	\$199,717	\$219,212	
<i>Fringe Benefits</i>	62,445	66,117	69,373	72,938
<i>Operating Expenses</i>	758,971	876,893	904,875	900,875
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,010,775	\$1,124,192	\$1,173,965	\$1,193,025
Staffing	3	3	3	3

District Court Performance Measures

In 2001, the 77th Legislature attached a rider to Senate Bill 1 (the General Appropriations Act) to provide for district court performance measures. It was the intent of the Legislature that the Office of Court Administration (OCA) report data for the district courts on a countywide basis and that the data measure countywide clearance rates for criminal, civil, and juvenile cases, as well as the ages of the cases disposed and the backlog index for criminal and civil cases. Criteria for measurement is defined as such:

Clearance Rate: (the number of cases disposed divided by the number of cases added to the docket) - a measure of how effectively a court is disposing the cases added to its docket. A clearance rate of 100 percent indicates that the court disposed of the same number of cases during the year as were added to the docket during the year, resulting in no changes to the court's case backlog.

Backlog Index – a calculation used to measure the size of a court's backlog. The backlog index measures the pending caseload against the court's capacity to dispose of the caseload during a given time period. Guidelines suggest a court have a minimum goal of achieving a civil backlog index of 1.0 or less. On average, courts should maintain a lower backlog index for criminal cases than civil cases.

District Courts: Civil Activity	2015	2016	2017	2018	2019	2019 Statewide Average
Cases Pending at Beginning of Year	1,029	1,075	1,133	1,448	1,410	
New Cases Filed	916	1,158	1,289	1,256	1,748	
Other Cases Added	23	48	38	19	8	
Total Dispositions	904	1,073	943	1,190	1,146	
Cases pending at year end	1,034	1,135	1,398	1,457	1,882	
Clearance Rate	99.5%	94.0%	73.7%	94.6%	65.7%	91.6%
Backlog Index	1.1	0.9	1.2	1.2	1.2	1.4

District Courts: Family Cases	2015*	2016	2017	2018	2019	2019 Statewide Average
Cases Pending at Beginning of Year	1,405	1,405	1,208	1,382	1,368	
New Cases Filed		440	1,919	1,895	1,687	
Other Cases Added						
Total Dispositions		434	1,740	1,786	1,714	
Cases pending at year end	1,405	1,482	1,352	1,509	1,372	
Clearance Rate	n/a	98.6%	90.8%	94.2%	101.6%	100.0%
Backlog Index		3.2	0.7	0.8	0.8	1.0

District Courts: Criminal Activity	2015	2016	2017	2018	2019	2019 Statewide Average
Cases Pending at Beginning of Year	801	727	948	1,223	1,400	
New Cases Added	2,173	2,306	2,294	2,210	2,468	
Total Dispositions	2,071	2,123	2,223	2,059	2,190	
Cases pending at year end	720	956	1,056	1,393	1,749	
Clearance Rate	101.5%	93.7%	96.4%	92.5%	86.9%	98.3%
Backlog Index	0.4	0.3	0.4	0.6	0.6	0.5

Source: Texas Judicial System Annual Report

*2015 Cases not updated from source

Smith County accounts for expenditures related to capital murder cases separately by expense and by project code. The following expenditures are capital murder expenses incurred or expected for all district courts combined.

Capital Murder Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Operating Expenses</i>	\$180,950	\$431,109	\$700,000	\$700,000
Departmental Total	\$180,950	\$431,109	\$700,000	\$700,000

In 2001, the 77th Legislature passed Senate Bill 7, known as the Indigent Defense Act, requiring counties to report costs associated with legal services provided to indigent criminal defendants. Information concerning the Task Force on Indigent Defense can be found at <http://tfid.tamu.edu>. Smith County's qualifying baseline expenditure for FY01 was \$855,337. The county is expected to receive approximately \$100,000 in FY21.

Expenses included in the department are court appointed attorney costs, investigation, and professional services, as well as other qualifying litigation expenses specifically incurred for the legal defense of qualified indigent defendants.

Indigent Defense Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Operating Expenses</i>	\$1,477,919	\$1,550,935	\$1,844,577	\$1,825,163
Departmental Total	\$1,477,909	\$1,550,935	\$1,844,577	\$1,825,163

COUNTY CLERK

The duties of the County Clerk are to record and keep the records of the County Court, the County Commissioners Court, and the three County Courts at Law in Smith County. It is also the responsibility of the clerk to keep and record all Official Public Records and vital statistics, to issue marriage licenses, and to collect fines, fees, and court costs. It is the goal of the County Clerk's office to handle these duties in an accurate, efficient, cost effective manner that will well serve the citizens of Smith County.

Elected Official: Karen Phillips

Program Statistics:	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
Criminal Cases Filed	3,455	3,450	3,260	4,101	3,803	2,753
Civil Cases Filed	1,240	1,182	1,486	1,754	1,928	1,167
Probate Cases Filed	773	762	756	749	776	842
Public Records Filed	59,521	51,446	51,624	51,350	42,323	46,409
Marriage Licenses Issued	2,242	1,861	1,869	1,833	1,786	1,71
Birth Certificates	25	32	30	21	20	27
Remote Birth Certificates	1,302	1,453	1,743	1,610	969	1,224
Death Certificates	487	496	578	588	570	695
Assumed Names	4,028	1,964	1,852	1,915	1,873	1,56
Military Discharge	38	24	28	30	28	2
Mental Health	149	164	158	193	192	170

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$852,694	\$875,719	\$922,425	\$910,374
<i>Fringe Benefits</i>	379,498	428,500	442,486	438,527
<i>Operating Expenses</i>	39,698	42,450	65,728	46,925
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,271,889	\$1,346,670	\$1,430,639	\$1,395,826
Staffing	25	25	25	25

DISTRICT CLERK

The District Clerk’s office is the custodian of official court records that are filed for the four district courts and three county courts at law of Smith County. It provides access of public documents of Smith County records that are open to the public. The District Clerk’s office has made technology available to the attorney’s and the public through e-filing to save time and costs. This office also summons jurors and serves the citizens of Smith County, Texas with excellence, courtesy and professionalism.

Mission: To fulfill the statutory duties of the Office of the District Clerk while providing a cost efficient, customer service oriented product.

Elected Official: Penny Clarkston

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$706,203	\$703,665	\$751,691	\$737,898
<i>Fringe Benefits</i>	299,174	332,474	346,340	342,338
<i>Operating Expenses</i>	229,723	316,879	229,723	338,106
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,235,099	\$1,353,018	\$1,452,637	\$1,418,342
Staffing	19	19	19	19

JUSTICES OF THE PEACE

The Justice of the Peace is elected for a term of four years from each justice precinct in the county. The Justice of the Peace is the presiding officer of the justice court and the small claims court. The Justice of the Peace has jurisdiction over minor misdemeanor offenses (Class C), and in civil matters where the amount in controversy does not exceed \$10,000. A variety of civil process, as well as arrest and search warrants, can be issued by the Justice of the Peace. The Justice of the Peace also sits as judge of the small claims courts, in actions for the recovery of money, which does not exceed \$10,000.

The Justice of the Peace may also preside over hearings pertaining to suspension of driver licenses and conduct other hearings and inquests. The Justice of the Peace may conduct marriage ceremonies and serves as ex officio notary public for the precinct. The Justice of the Peace has administrative and financial duties concerning the keeping of records and fee and expense reports.

Justice of the Peace – Pct. #1 - Presiding Judge: Quincy Beavers
Justice of the Peace – Pct. #2 - Presiding Judge: Andy Dunklin
Justice of the Peace – Pct. #3 - Presiding Judge: James Meredith
Justice of the Peace – Pct. #4 - Presiding Judge: Mitch Shamburger
Justice of the Peace – Pct. #5 - Presiding Judge: Jon Johnson

Justice Courts : Civil Activity 2019	JP#1	JP#2	JP#3	JP#4	JP#5
Cases Pending at Beginning of Year	6,132	1,291	300	355	116
New Cases Filed	934	1,161	1,335	459	398
Other Cases Added					
Total Dispositions	864	1,058	1,178	365	319
Cases pending at year end	6,220	1,395	453	448	185

Justice Courts: Criminal Activity 2019	JP#1	JP#2	JP#3	JP#4	JP#5
Cases Pending at Beginning of Year	1,598	9,377	3,548	13,204	23,690
New Cases Added	178	2,859	2,588	2,875	8,660
Other Cases Added		19	3	1,693	1,247
Total Dispositions	136	2,764	2,267	3,027	6,435
Cases pending at year end	1,639	9,487	3,858	14,244	24,773

Justice Courts: Activity Report	2019
Magistrate Warnings	3,211
Arrest Warrants Issued	1,600
Inquests Conducted	1,093
Magistrate Orders Issued	356

Source: Texas Judicial System Annual Reports

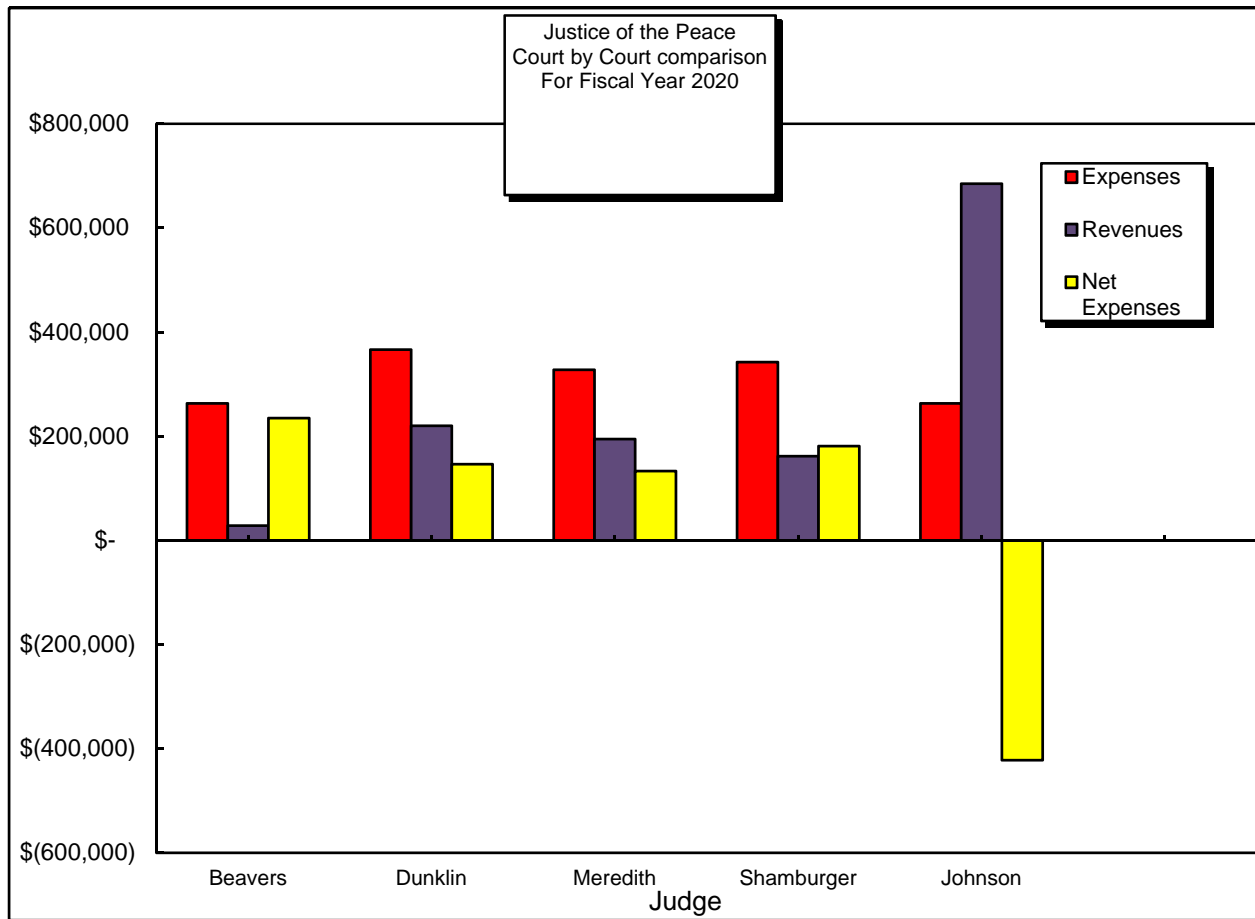
SMITH COUNTY MANAGEMENT REPORT

October 1, 2019 - September 30, 2020

Justice of the Peace Courts

INDICATOR: Court by Court comparison of expenditures and revenues

Court Number	Judge	Operating Expenses	JP Revenues**	FY2020 Net Expense***	FY2019 Net Expense***
JP 1	Beavers	\$ 262,972	\$ 28,141	\$ 234,830	\$ 236,895
JP 2	Dunklin	366,191	219,924	146,267	189,590
JP 3	Meredith	327,561	194,564	132,998	208,634
JP 4	Shamburger	342,427	161,490	180,937	133,545
JP 5	Johnson	262,972	685,023	(422,051)	(252,489)
Total		\$ 1,562,123	\$ 1,289,142	\$ 272,982	\$ 516,175
Average		\$ 312,425	\$ 257,828	\$ 54,596	\$ 103,235
**Total Revenues include fines, fees and dismissals for fiscal year 2020					
***The amount of operating expenses minus revenue					



JUSTICES OF THE PEACE

Justice of the Peace – Pct. #1 Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$154,528	\$159,369	\$162,722	\$163,739
<i>Fringe Benefits</i>	55,589	61,905	63,414	63,341
<i>Operating Expenses</i>	45,961	50,737	60,927	58,682
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$256,078	\$272,010	\$287,063	\$285,762
Staffing	3	3	3	3

Justice of the Peace - Pct. #2 Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$183,935	\$193,618	\$201,835	\$201,835
<i>Fringe Benefits</i>	69,843	78,831	81,554	81,213
<i>Operating Expenses</i>	58,762	91,185	78,175	71,175
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$312,539	\$363,633	\$361,563	\$354,223
Staffing	4	4	4	4

Justice of the Peace - Pct. #3 Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$179,725	\$182,939	\$194,308	\$188,388
<i>Fringe Benefits</i>	68	76,261	80,019	78,540
<i>Operating Expenses</i>	76	89,091	78,700	61,900
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$325,144	\$348,292	\$353,027	\$328,828
Staffing	4	4	4	4

JUSTICES OF THE PEACE

Justice of the Peace - Pct. #4 Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$191,140	\$199,662	\$202,239	\$196,243
<i>Fringe Benefits</i>	70,491	78,986	81,634	80,113
<i>Operating Expenses</i>	64,019	64,377	68,400	68,400
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$325,650	\$343,025	\$352,273	\$344,756
Staffing	4	4	4	4

Justice of the Peace - Pct. #5 Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$213,867	\$225,424	\$233,751	\$258,488
<i>Fringe Benefits</i>	75,130	84,764	87,880	92,353
<i>Operating Expenses</i>	49,299	79,299	73,100	72,100
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$338,295	\$389,487	\$394,731	\$422,941
Staffing	4	4	4	4

DISTRICT ATTORNEY

The District Attorney is a public official elected on a countywide basis to a four year term. The District Attorney is primarily an attorney for the state and attends the state district courts, although not exclusively. The District Attorney may represent various state agencies when the Attorney General does not do so. In addition, the District Attorney may assist the Attorney General’s office in enforcing the rules and regulations of state agencies and the conduct of state officials.

In some counties, the duties of the District Attorney are centered primarily on prosecution of felony criminal offenses; in others, the District Attorney may be responsible for civil suits concerning the State, as well as misdemeanour offenses. The District Attorney also has an advisory function in regard to county and state officials.

Mission Statement - The prosecution of criminal offenses presented to this office by law enforcement agencies. The District Attorney is committed to service of the victims and law enforcement of Smith County.

Elected Official: Jacob Putman

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$3,105,721	\$3,380,340	\$3,548,882	\$3,566,118
<i>Fringe Benefits</i>	1,007,450	1,104,754	1,223,182	1,240,667
<i>Operating Expenses</i>	309,371	249,531	366,746	383,146
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$4,422,542	\$4,534,625	\$5,138,810	\$5,189,931
Staffing	48	48	50	52

PRE-TRIAL RELEASE

The Pretrial Release Office has established a good rapport with the District and County Courts. The Courts approve PBO Bonds on defendants that meet the qualification for Personal Bonds. All Bail Bondsmen maintained Compliance with the Bail Bond Board this fiscal year.

Director: Gary Pinkerton

Accomplishments for FY20:

- Implementation of the EBond system under the direction of the “Genesis Group”.
- Conducted home visits during the COVID-19 pandemic to monitor defendants in the pre-trial release program.
- Hosted a Criminal Justice Coordinating Committee meeting on mental health issues.

Goals & Objectives for FY21:

- Reduce the number of mistakes being processed through the EBonds System.
- Increase the number of inmates being approved for the pretrial release program.
- Continue working the County Court Coordinators to monitor misdemeanor inmates and ensure they are set for court in a timely manner.

Program Statistics:	2017 Actual	2018 Actual	2019 Actual	2020 Actual
Inmates Interviewed	526	441	437	347
Inmates Released on PBO Bonds	66	42	36	15
Bail Bonds Processed	6,152	6,850	6,669	5,101
Pretrial Release Program Completions	27	25	25	7
Judicial Warrants Attempted	110	141	189	80
Judicial Warrants Served	33	25	32	17

Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓	✓	✓	✓	✓		✓		

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$188,688	\$195,647	\$197,847	\$198,344
<i>Fringe Benefits</i>	72,251	80,281,709		
<i>Operating Expenses</i>	5,836	5,130	9,975	6,975
<i>Capital Outlay</i>	-0-	27,314	-0-	-0-
Departmental Total	\$266,775	\$308,486	\$289,847	\$287,028
Staffing	4	4	4	4



PUBLIC SAFETY & CORRECTIONS

FIRE MARSHAL/OFFICE OF EMERGENCY MANAGEMENT

Department Mission:

The Fire Marshal Office exists to provide the best service possible to reduce physical and monetary loss caused by fires through systematic and scientific fire prevention inspections and investigations and to enforce existing fire laws and regulations. Maintain the emergency management plan to the advanced level of preparedness.



Fire Marshal: Roy J. “Jay” Brooks

Accomplishments for FY20:

- Maintained highest level of service during the disruption caused by Covid-19 pandemic.
- Participated in a joint EOC model with various local jurisdictions to manage countywide response to Covid-19 pandemic.
- Completed all Quarterly due EMPG paperwork, progress reports, and financial reports.
- All officers attended the East Texas Arson Investigations Seminar.
- All officers completed required continuing education coursework to maintain licensure.
- Had two officers complete all course work for intermediate peace officer licensure.
- Office had highest felony clearance rate of arson cases in the history of the office.
- Personnel have obtained certificates in multiple Certified Fire Investigator Trainer Courses.
- Updated, submitted and received acceptance of Advanced Planning Preparedness Level for Smith County for the ongoing preparedness activities by updating Emergency Annexes and submitting to Texas Division of Emergency Management. Annexes updated this year: Annexes C and S.
- Attended East Texas Council of Government meetings.
- Attended multiple PIO meetings and classes.
- Completed notifications, participation forms, evaluations and After Action Reports for multiple Emergency Management Drills and Exercises.
- One officer attended TCOLE firearms instructor school and qualified as a firearms instructor.

- Organized, orchestrated, secured meeting locations, created agendas, solicited speakers, and kept meeting minutes for the quarterly LEPC workshops and meetings except those cancelled due to Covid-19.
- All officers continue to participate and be active members of the East Texas Arson Investigators Association (ETAIA) and attends monthly meetings when held.
- All officers attended the yearly ETAIA conference.
- Implemented first electronic inspection tracking package for the office.
- Department Inspectors are on a continuous basis reviewing for approval: building plans for new businesses in Smith County.
- Inspectors conduct all inspections on daycare facilities, foster/adoption homes, group homes, churches, restaurants, food trucks, and commercial businesses in Smith County and developed business continuity plans to continue inspections during Covid-19.
- Inspectors conduct all inspections on firework stands in Smith County during multiple firework selling seasons.
- Fire Marshal/EMC attended training at the Emergency Management Institute to advance emergency management skillset.
- Completed inspections of Pyrotechnics displays.
- Completion of Heat Plan, Cold Weather Plan and the Tornado Plan, for Smith County in conjunction with multiple agencies within the county.
- Held multiple conferences with TDEM District Coordinator on continuous planning and preparation for emergency management issues affecting our region.
- Completed annual firearms and TASER qualification certification for all department personnel.
- Spent 40 + hours on Fire Prevention activities for Smith County area schools, students and their families and planned awards banquet for poster contest winners. (Grades Pre K- 5th grade)
- Monitor KBDI, as well as numerous National Weather Service outlets, conference calls and webinars to evaluate weather, severe weather incidents, drought conditions and fire dangers affecting Smith County and surrounding areas.
- Conducted multiple inspections and checks on underground and aboveground Hydro sprinkler systems.
- Conducted multiple inspections on new construction in the county.

Goals & Objectives for FY21:

- Have a minimum of two officers attend the National Fire Academy.
- Have qualified officers sit for the IAAI Certified Fire Investigator's and NAFI Certified Fire and Explosion Investigator's exam.
- Develop a Field Training Program for non-compensated officers and create standards for the program and those officers to maintain their licenses.
- Implement new program to allow reporting of special needs individuals so that fire and law enforcement personnel have critical information to ensure their safety.
- Make necessary changes to improve fire reporting to allow for more efficient statistical analysis and visibility into historical events.
- Adopt new Cause and Origin reporting format to allow a more uniform reporting process for all officers.
- Meet 100% of goals and objectives for Emergency Management Performance Grant to remain current in performance.

- Continue to peruse advanced training in Emergency Management for all officers. This year all officers will complete at minimum the FEMA Professional Development Series.
- Continue networking and maintain relationships and emergency contact information with Smith County Fire Departments and surrounding response entities and private stakeholders.
- Prepare for upcoming Weather Plan updates.
- Modify, host, and present the Fire Prevention Week and Awards Ceremony in October of 2020 based on new Covid-19 guidance.
- Continuous upgrades on the new department website.
- Successfully plan and complete the EOC Emergency Management Workshop, planning meetings, and all necessary drills.
- Develop Cybersecurity Annex with IT to incorporate into County’s Emergency Action Plan.

Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓	✓	✓	✓	✓	✓	✓		✓

Program Statistics:	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
Incident Investigations	2,442	3,168	578	501	530
Felony Offenses	20	27	26	25	21
Cleared by Exception	n/a	1	0	3	4
Misdemeanor Offenses	54	74	13	55	52
Filed in Justice Court	54	3	12	15	34
Warned (verbal/written)	36	2,536	13	31	18
County Building Inspections	3	18	3	0	3
Non County Owned Structure Inspections	255	389	364	290	214
Evacuation & Tornado Planning Inspections	2	22	72	0	4
VFD Calls for Service	9,093	5,889	6,245	6,791	7,606
Civilian Injured/killed	2/4	3/5	2/2	1/7	3/1
Firefighter Injured/killed	2/0	0/0	5/0	1/0	1/0

Fire Marshal – Office of Emergency Management – Cont'd

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$299,560	\$321,449	\$366,238	\$368,887
<i>Fringe Benefits</i>	111,906	126,473	138,959	139,669
<i>Operating Expenses</i>	61,195	66,203	88,250	105,850
<i>Capital Outlay</i>	-0-	30,333	9,499	37,500
Departmental Total	\$472,661	\$544,457	\$602,946	\$651,906
Staffing	6	6	6	

ANIMAL CONTROL

It is the mission of the Smith County Animal Control Division to respond safely and efficiently to citizen calls for service; to recover and return stray animals to the rightful owner through a diligent search, and to provide the most effective means of transportation, impoundment, advertisement and adoption of such animals when ownership cannot be determined.

Accomplishments for FY20:

- Implemented electronic agreements for adoptions and rescues.
- Evaluation and implementation of new policy and procedures for the department.
- Established food donation program
- Implementation of Pet Point software for field and shelter operation.
- Deep cleaned and reorganized the shelter
- Implemented more detailed cleaning procedures
- Created a rotation of the ACOs sections to help eliminate boredom and complacency
- Developed a standard for all the rescue groups on procedures for tagging, pulling, and returning paperwork efficiently

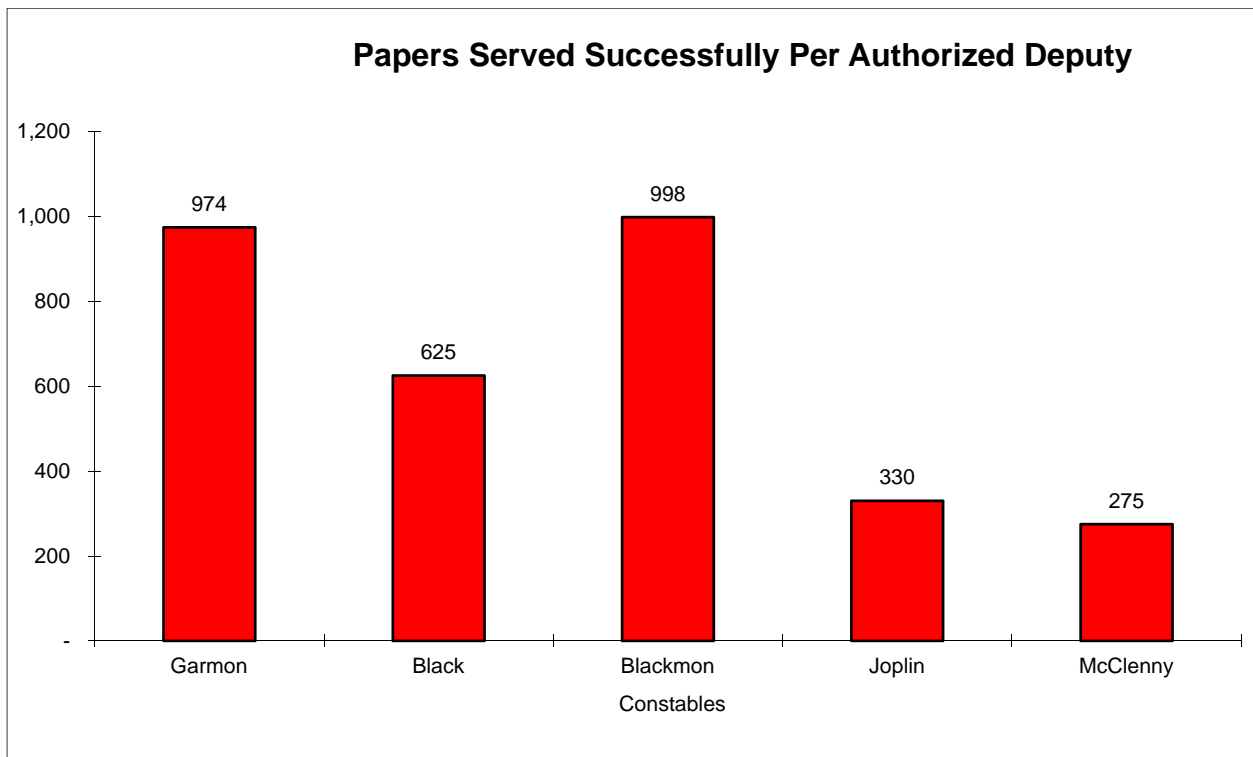
Goals & Objectives for FY21:

- Provide public education on animal welfare, procedures, and rabies awareness to school entities, associations, and local communities.
- Seek and apply for shelter assistance grants.
- Implement doing our own sending off for rabies testing
- Install an automatic gate for easier and safer entry
- Install a privacy mesh on the exterior fence on the rear parking lot
- Update the interlocal agreements
- Implement a fee schedule

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$222,785	\$229,927	\$265,606	\$269,456
<i>Fringe Benefits</i>	100,347	112,439	120,973	121,756
<i>Operating Expenses</i>	90,598	103,614	129,776	130,875
<i>Capital Outlay</i>	26,676	-0-	-0-	-0-
Departmental Total	\$440,405	\$445,980	\$516,354	\$522,087
Staffing	6	6	6	6

CONSTABLES

<i>SMITH COUNTY MANAGEMENT REPORT</i>										
<i>October 1, 2019 - September 30, 2020</i>										
DEPARTMENT:		Constable Precincts					DATE PREPARED:		10/15/2020	
ACTIVITY:		Deputy Activities					MONTHS OF DATA:		12	
INDICATOR:		Papers Served Successfully								
Pct. #	Constable	Operating Expenses	Revenues	Net Expenses	Number of Papers Received	Number of Papers Served *	Successful Service %	Papers Served Successfully Per Deputy*	Revenue Per Deputy	
1	Garmon	\$327,878	\$81,420	\$246,458	1,018	974	96%	974	\$ 81,420	
2	Black	351,254	55,254	296,000	654	625	96%	625	\$ 55,254	
3	Blackmon	315,667	82,724	232,943	998	998	100%	998	\$ 82,724	
4	Joplin	418,798	27,663	391,136	379	330	87%	330	\$ 27,663	
5	McClenny	441,696	23,390	418,307	275	275	100%	275	\$ 23,390	
Total		\$1,855,294	\$270,451	\$1,584,843	3,324	3,202			\$ 270,451	
Average		371,059	54,090	316,969	665	640	96%	640	\$ 54,090	
* Includes totals with the assumption of 1 deputy from each department serving papers										



CONSTABLE – PCT. #1

It is our mission, in a coordinated effort with the community, to protect all life and property, using all resources available to understand and provide for the service needs of the community. To serve the justice court system process with the precinct, and shall perform all services including the service of civil or criminal processes, citations, notices, warrants, subpoenas, or writs from the Justice, County, District, Family, and Federal Courts, and to improve the quality of life by building capacities to maintain order, resolve problems and enforce the law in a manner consistent with community engagement to address the cause of crime & community issues.

Elected Official: Bobby Garmon

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$205,953	\$214,306	\$234,743	\$240,896
<i>Fringe Benefits</i>	84,810	94,535	89,750	90,546
<i>Operating Expenses</i>	34,089	35,198	55,963	55,963
<i>Capital Outlay</i>	-0-	27,315	-0-	-0-
Departmental Total	\$324,852	\$371,353	\$380,456	\$387,405
Staffing	4	4	4	4

CONSTABLE – PCT. #2

Purpose: To protect life and property.

Mission: To provide law enforcement and civil process services in the quickest and most effective manner with maximum results.

Foremost in our minds is the desire to prevent crime from ever occurring, and citizens from becoming victims. To achieve this ambition, we shall explore every concept, seek out the latest technology, train a professional force, and promote and understanding between members of this department and the community. In doing so, we shall utilize effectively and efficiently any and all resources allocated to us by the county and shall report our progress toward achieving our goal accurately and honestly.

Elected Official: Joshua Black

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$221,504	\$255,031	\$251,257	\$251,256
<i>Fringe Benefits</i>	79,874	92,904	93,331	92,834
<i>Operating Expenses</i>	17,316	21,969	35,069	35,069
<i>Capital Outlay</i>	-0-	31,999	-0-	-0-
Departmental Total	\$318,694	\$401,903	\$379,658	\$379,159
Staffing	4	4	4	4

CONSTABLE – PCT. #3

Serving and protecting the citizens of Precinct #3 by providing professional law enforcement, traffic safety patrols and executing all court orders received by my office in a timely manner. Provide a bailiff for Justice of the Peace court and account for all fees taken by my office.

Elected Official: Jimmie Blackmon

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$185,267	\$191,733	\$195,317	\$197,589
<i>Fringe Benefits</i>	63,695	69,877	71,194	71,296
<i>Operating Expenses</i>	26,728	30,444	34,694	34,694
<i>Capital Outlay</i>	-0-	-0-	30,800	-0-
Departmental Total	\$275,690	\$292,054	\$332,005	\$303,579
Staffing	3	3	3	3

CONSTABLE – PCT. #4

Mission: To serve the people of Precinct 4 in all aspects of law enforcement when called upon to do so. The functions of this office are not only serving civil papers, warrants, and working criminal cases, but to also be involved with the public in many ways, such as educational programs and the many other duties of being a certified peace officer.

Elected Official: Josh Joplin

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$189,246	\$226,900	\$233,943	\$229,642
<i>Fringe Benefits</i>	64,834	77,180	78,935	77,627
<i>Operating Expenses</i>	42,996	42,258	70,994	67,410
<i>Capital Outlay</i>	-0-	32,360	56,070	-0-
Departmental Total	\$297,076	\$378,698	\$439,942	\$374,679
Staffing	4	4	4	4

CONSTABLE – PCT. #5

To serve all civil processes issued out of Precinct 5 Justice of the Peace Court and those sent from other jurisdictions and to attempt to serve warrants from other jurisdictions. To attempt to stem the flow of illegal drugs to the citizens of Smith County and surrounding counties by utilizing our deputies and drug dog in our ongoing anti-drug program.

Elected Official: Jeff McClenny

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$198,646	\$210,898	\$253,011	\$270,385
<i>Fringe Benefits</i>	74,335	83,265	104,246	107,316
<i>Operating Expenses</i>	37,667	40,223	67,385	59,885
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$310,648	\$334,385	\$424,642	\$437,586
Staffing	4	4	5	5

WARRANTS DIVISION - COURTS

This department was established to serve warrants that are issued primarily from the three County Courts at Law in Smith County.

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$122,295	\$125,527	\$126,803	\$126,802
<i>Fringe Benefits</i>	42,379	46,179	46,842	46,592
<i>Operating Expenses</i>	12,611	19,010	15,800	15,800
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$177,285	\$190,716	\$189,445	\$189,194
Staffing	2	2	2	2

Program Statistics	FY16	FY17	FY18	FY19	FY20
Number of Warrants Served	878	979	941	1,172	896
Restitution Collected	\$30,218.52	\$18,624.28	\$5,706.11	\$9,069.56	\$6,645.79
District Attorney Fees Collected	\$5,171.08	\$3,535.89	\$723.00	\$1,040.00	\$730.00
Capias Profines	\$31,178.81	\$20,823.30	\$13,849.00	\$12,873.70	\$10,160.72
Fines & Court Costs Collected	\$26,654.59	\$16,637.40	\$12,583.00	\$4,284.80	\$3,244.50
Probation Fees Collected	\$12,486.58	\$8,085.96	\$18,303.72	\$1,440.00	\$6,193.25

ENVIRONMENTAL CRIMES UNIT

This department began in 2003 as the Litter Abatement program under a participation grant sponsored by the East Texas Council of Governments. The grant funding ended in August, 2006, at which time the county assumed the responsibility for the program. Since the inception, the program has expanded to include other environmental crimes such as nuisance abatement.

Activity	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual
Total Calls Cleared	1,031	1,006	1,259	1,112	1,124	1,023
Illegal Dumping Calls	369	432	459	405	298	330
Junk Vehicles Removed	75	67	143	140	141	111
Public Nuisances	583	497	641	567	674	583
Illegal Dump Sites Cleaned	370	417	456	405	298	327
Arrests	2	3	0	0	0	0

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$105,536	\$108,841	\$110,103	\$110,102
<i>Fringe Benefits</i>	38,558	42,382	43,575	43,355
<i>Operating Expenses</i>	22,929	22,098	46,300	46,300
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$167,022	\$173,321	\$199,978	\$199,757
Staffing	2	2	2	2

SHERIFF

Our Mission: It is our mission that the Smith County Sheriff’s Office serve the citizens and visitors of Smith County by providing professional and ethical law enforcement, detention and court security that protects and preserves the Constitutional Rights of the people and mandates the fair and impartial enforcement of the law.

Our Vision: It is our vision for the Smith County Sheriff’s Office to remain one of the safest and most enjoyable places to live, visit, work and raise a family in the State of Texas and in the nation. For the Smith County Sheriff’s Office to be a leader in public safety. We achieve this through innovation, technology and community and achieve our vision through collaborative problem solving.

Our Core Values: We, the men and women of the Smith County Sheriff’s Office, pledge to instill our core values in every aspect of our service to our community.

Our core values are:

- ✓ **Honor** – We will honor the mission entrusted to us by preserving and protecting the citizens of Smith County and the public at large.
- ✓ **Integrity** – We pledge to maintain a strong sense of honesty, morality, goodness, and ethical character.
- ✓ **Professionalism** – We are skilled in the performance of our duties and governed by the code of ethics that demands integrity by word or by act publically and privately, the allegiance to our oath of office and the law that govern our nation.
- ✓ **Excellence** – Quality through continuous improvement
- ✓ **Fairness** – We treat all people impartially, with consideration and compassion. We are equally responsive to our employees and the community we serve.
- ✓ **Trust** – We must value and nurture the trust we earn through honesty and excellence in service. We pledge to treat those we serve and have sworn to protect with courtesy, respect, dignity, and compassion to achieve that trust.

Elected Official: Larry R. Smith



Goal	County Business Plan Service Point Application	Progress/Result
Continue to provide new technology that provides the tools needed to complete arduous tasks of criminal law enforcement	Technology, Customer Service	Acquisition of the SWAT Robot, Spikes and Drones are proving to be very efficient in law enforcement
Streamline application and interview process	Accountability, Contract Services Management, Intergovernmental Networking	A “10 step” hiring approach has been formulated and implemented to speed the processing time of applicants.

Goal	County Business Plan Service Point Application	Progress/Result
Research and redefine more efficient magistrate warning procedures to reduce jail population	Accountability, Technology, Services/Processes, Intergovernmental Networking	Assisting Information Technology with the set up procedures for video magistration to be performed between the Justice of the Peace offices and the jail.

Program Statistics:	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
Civil Process Served	2,208	2,688	2,432	2,823	2,54	
Active CID Cases	3,523	3,124	3,300	3,521	3,698	3,261
Calls for Service	30,720	32,251	35,640	30,804	31,049	29,499
Citations & Warnings Issued	955	1,097	1,618	2,801	3,685	5,269

Sheriff Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$5,970,595	\$6,340,014	\$6,686,105	\$6,771,850
<i>Fringe Benefits</i>	2,150,954	2,440,907	2,597,099	2,622,513
<i>Operating Expenses</i>	1,060,401	1,112,667	1,297,506	1,210,439
<i>Capital Outlay</i>	21,140	390,974	520,583	105,000
Departmental Total	\$9,203,089	\$10,184,562	\$11,101,293	\$10,709,803
Staffing	110	113	117	119

Dispatch Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$859,926	\$996,558	\$1,232,278	\$1,265,742
<i>Fringe Benefits</i>	397,633	471,433	545,338	549,820
<i>Operating Expenses</i>	604,886	616,803	641,050	481,050
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,862,444	\$2,084,794	\$2,418,666	\$2,296,612
Staffing	27	27	29	29

JAIL OPERATIONS

Currently Smith County has contracted with other Texas counties to house inmates that exceed the county's capacity to stay in compliance with the Texas Commission on Jail Standards.

Smith County Jail Facilities: Central Jail – 660 Beds
 Low/Medium Risk – 432 Beds
 Courthouse – 5th Floor - 47 Beds
 Total Capacity – 1,139 Beds



Elected Official: Sheriff Larry R. Smith

Program Statistics:	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
Book-ins	11,335	11,271	10,892	9,269	8,872	8,569	9,276	9,180	6,764

Jail Operations Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$9,622,811	\$10,308,626	\$11,103,961	\$11,342,423
<i>Fringe Benefits</i>	4,154,078	4,716,303	5,013,544	4,995,837
<i>Operating Expenses</i>	4,866,406	5,377,122	5,165,457	5,521,457
<i>Capital Outlay</i>	-0-	111,993	26,775	-0-
Departmental Total	\$18,643,295	\$20,514,045	\$21,309,737	\$21,859,717
Staffing	252	254	262	258

Jail – Cont’d

Goal	County Business Plan Service Point Application	Progress/Result
Update/Refurbish low and medium risk cells (432 beds)	Interagency Training & Policies	In Progress
Update Low Risk Master Control System (Center Picket)	Interagency & Intergovernmental networking	Beginning in near future
Update/Refurbish Central Jail 2 nd & 3 rd floors control system intercom and cameras	Interagency & Intergovernmental	Beginning in the near future
Employee Retention	Interagency & Intergovernmental Workforce	Certified jailers will receive TCOLE longevity pay beginning in FY20 in lieu of county longevity pay. Entry level pay was increased for FY20.
Jail Standards/Compliance	Interagency & Intergovernmental	Continuing to meet legislative updates to ensure compliance with the Texas Commission on Jail Standards.
Federal Inmate Contract	Interagency & Intergovernmental	In the process of submitting the IGA renewal application through the US Marshal’s Office.

COMMUNITY SUPERVISION & CORRECTIONS

Smith County has certain financial responsibilities as described in the Government Code, Chapter 76.008 pertaining to support for the Community Supervision and Corrections Department. At a minimum, the county is required to provide physical facilities, equipment, and utilities for the department.

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Operating Expenses</i>	\$15,493	\$13,240	\$19,350	\$20,350
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$15,493	\$13,240	\$19,350	\$20,350

JUVENILE BOARD

The Juvenile Board serves as the governing body in the supervision and budgetary control of the juvenile department. The board members are determined by state law and are not subject to the authority of the Commissioners Court. The following pages more fully describe the board and the services provided by the juvenile department.

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$106,000	\$76,000	\$76,000	\$36,000
<i>Fringe Benefits</i>	2222,825	17,735		9,840
Departmental Total	\$128,839	\$128,826	\$93,735	\$45,840
Transfer to Juvenile Fund	\$4,100,000	\$4,500,000	\$5,000,000	\$5,000,000



The Smith County Juvenile Services, with participation and involvement of the community, *protects and serves* both juvenile offenders and the community:

- By screening, investigating, supervising, counseling, and referring for services all juveniles involved in law violations for services.
- By providing detention that is safe, secure, and nurturing for juveniles who must remain in custody.
- By providing education services to incarcerated and expelled students from Smith County public schools.

Mission Statement: To instill respect, discipline, achievement, and responsibility in the youth of our community ensuring citizen safety and security.

The Smith County Juvenile Services, guided by its statement of purpose, strives to produce the following valuable final product: *A Law-Abiding Citizen*

Smith County Juvenile Services serves juveniles between the ages of 10 and 17 who have violated the law. Juveniles become involved with the probation department through referrals from law enforcement agencies and school officials. Not only does the department serve these juveniles, it also serves their families, their victims, and the community.

Director: Ross Worley

HISTORY

The concept of the Tyler-Smith County Juvenile Attention Center was born in November 1975, in a meeting of concerned citizens called "The Smith County Child Advocacy Committee". The Committee, formed by the Junior League of Tyler, provided the impetus for what was to open in June of 1981, as the Tyler-Smith County Juvenile Attention Center.

In January of 1977, a grant was received from the Criminal Justice Department in order to conduct a feasibility study. The study indicated a need to remove children from adult jails. The findings of the study were presented to the County Commissioners and the City Council in September 1977. This meeting resulted in an agreement between the County and the City to share funding and operational costs of a juvenile detention facility.

In July 1978, a group of Judges, Juvenile Attention Center Board members and Tyler Independent School District personnel toured a detention facility in West Texas. Following that tour, Tyler Independent School District agreed to participate in the endeavor by providing education for detained juveniles.

In February, 1979, the Commissioners Court voted unanimously to apply for two grants in order to renovate and operate a juvenile detention and probation facility at the Roberts Junior High School. Meanwhile, the Juvenile Attention Center Board was vigorously raising money to assist in the renovation and operation of the new facility. Approximately \$500,000 was given by the community in order to detain juveniles in a facility other than the adult jail.

The Juvenile Attention Center operated at the original facility until October, 2003 when the department moved into a new facility constructed on Morningside Drive.



There are approximately 19,000 juveniles in Smith County. Each year approximately 800 juveniles are involved in the juvenile services system. Of the 800, approximately 300 end up in the detention facility with an average stay of two weeks.

The Juvenile Services Department has one of the lowest recidivism rates in the State of Texas at 11%. Following are of some of the services provided to help rehabilitate these juveniles.

COURT AND COMMUNITY SERVICE

The Court and Community Service Unit consist of 26 certified Juvenile Probation Officers, including the Director, Deputy Director, Probation Officer Supervisor, and 18 Field Probation Officers. Also, on staff, are an Intensive Resource Coordinator, Volunteer Coordinator, 4 Administrative Assistants, Executive Assistant, Case Aides, and a Curfew Checker.

The probation division is responsible for supervising juveniles on probation and referring the child and the family to agencies in the community in order to help meet their needs or enrolling them in intradepartmental programming. Probation Officers are responsible for conducting initial interviews with the child and their parents,

and, if necessary, taking the child through the court process. The Probation Officer is an extension of the Juvenile Court and is responsible for completing social investigations, preparing reports, and testifying in Court. They are also responsible for supervising juveniles if on deferred status.

As a supervisor, the probation officer monitors the child’s progress, or lack of progress, in an area such as the home, school, and place of employment. The supervision and monitoring is to enforce the conditions of probation and to assess the needs of the child. A confidential record is kept of all significant events regarding each case. The probation officers participate in a 24 hour on-call rotation to answer emergency calls from law enforcement, parents and children.

CORRECTIONAL SERVICES

The Correctional Services is located in a 70-bed facility offering a wide range of troubled juveniles. A full-time staff of Juvenile Detention Officers provides 24-hour care. The full time staff consists of a Deputy Director, Detention Manager, 3 Detention Supervisors and 32 Detention Officers who work directly with residents.

The Detention Program provides temporary services for juveniles who are awaiting a court hearing and are unable to return home. The program is designed to aid the child in becoming more secure, learning disciplined habits, following rules, and better understanding socially acceptable behavior. This is accomplished through daily learning activities, chores, and guidelines that each person is expected to follow. Juveniles are monitored constantly and are provided daily feedback through a behavioral level system which determines what privileges they may earn each day. Educational, medical and psychological services are mandated for each juvenile detained. The average length of detention is approximately two weeks.

Other activities, afforded to the program include: academic studies provided by teachers, volunteer groups offering learning, recreational and religious activities, mentors, and staff implemented activities in physical fitness and life skills, along with chaplain services.

The HOPE Academy (Helping Others Pursue Excellence)

The H.O.P.E. Academy is a residential secure facility that is designed for the safety and security of the residents, staff and community. Our goal is to provide residents with a safe, secure, nurturing atmosphere in which they will reflect on past activities, make positive changes in their thinking and behavior, and return to the community as a contributing member.

The academy offers vocational training in auto mechanics, building trades, welding and metal fabrication.

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$3,116,575	\$3,068,387	\$3,348,955	\$3,338,293
<i>Fringe Benefits</i>	1,194,221	1,241,233	1,316,800	1,308,766
<i>Operating Expenses</i>	606,029	643,613	747,445	766,895
<i>Capital Outlay</i>	8,257	25,178	10,000	10,000
Departmental Total	\$4,925,082	\$4,978,412	\$5,423,200	\$5,423,954
Staffing	78	74	74	74



INFRASTRUCTURE

ROAD & BRIDGE DEPARTMENT



Road & Bridge Engineer: Frank Davis
Road Administrator: Doug Nicholson

The primary mission of the Road & Bridge Department is the care and maintenance of the public right of ways as adopted pursuant to the statutory process set forth in state law. This includes, but is not limited to:

- Roadways, bridges, drainage structures, signs, and traffic control devices.
- The responsible use, care, and maintenance of County facilities, equipment, and supplies.
- Respect for the rights of the public, the public trust, and our system of laws..
- The performance of our duties in a safe and responsible manner.

County Transportation Statistics and Operational Services:

With 82 employees, the Road and Bridge Department maintains approximately:

- 1,159 miles of county roads
- 8,600 acres of right of way
- 140 bridges
- 15,880 feet of culverts
- Service and repair of county vehicles and equipment

The Smith County Road & Bridge Department consists of three divisions: Administration, Labor, and Equipment Division. The Administrative division maintains cost accounting records, payroll data, documents regarding subdivisions, easements, and right of way dedication, interlocal agreements, overhead costs, contracts, and any other expenses not directly attributable to the construction or maintenance of roads, bridges and drainage structures.

The Labor division accounts for the bulk of the departmental budget, largely through materials and supplies. Labor also accounts for the salaries and benefits of personnel directly involved in the maintenance and construction of roads, bridges, and drainage structures, as well as equipment replacement, and right of way acquisition.

The Equipment division accounts for the salaries and benefits for personnel directly involved in the maintenance of county equipment. Also included in this division are the costs for fuel, parts, and supplies for Road & Bridge vehicles and equipment.

Major Accomplishments for FY20:

- Road improvements were completed on seven construction contracts with funds from the Road & Bridge Department Phase 1 Bond Program. The projects provided for the drainage improvements, reconstruction, widening, and hot mix overlay of 15.495 miles of roadways. The projects included the following roadway improvements:
 - ✓ CR 168 (Saline Creek Road): Pavement reconstruction, widening, and overlay.
 - ✓ CR 427 / CR 4167: Pavement reconstruction, widening, and overlay.
 - ✓ CR 1230, CR 1273 & CR 1325: Pavement reconstruction and overlay.
 - ✓ CR 1296 (Ash, Pecan, Hickory & Red Bud): Pavement reconstruction and overlay.
CR 2123, CR 2125 & CR 2332): Pavement reconstruction, widening, and overlay.
 - ✓ CR 1263 (Bay Shore, Cherokee & Virginia): Pavement reconstruction and overlay.
 - ✓ CR 2249 & CR 2267: Pavement reconstruction and overlay.
 - ✓ CR 4191: Pavement reconstruction and overlay.



- Road improvements involving the hot mix asphalt overlay of over 25.490 miles were completed by the Road & Bridge Department personnel.



- Road & Bridge Department performed the following work items:
 - Total Work Orders completed 5,596
 - Patching / Blade Patching 2,442
 - Ditch Cleaning 502
 - WO's for downed trees and limbs 768
 - WO's for replacement of cross culverts 53
 - WO's for bridge repairs 26
 - After Hour Calls 122

- Road Improvements during FY2020 totaled approximately 72.085 miles.

IMPROVEMENT CATEGORY	FY17 MILES	FY18 MILES	FY19 MILES	FY20 MILES
Road Reconstruction	4.784	4.909	15.064	15.495
Surface Treatment	36.034	66.565	25.245	24.332
Oil Dirt & Pug Mill Rebuild	12.661	2.839	18.492	6.768
Asphalt Overlay	22.073	17.107	33.706	25.490



Goals & Objectives: FY2021

- Continue with the implementation of Phase 1 of the Smith County Road Improvement Bond Program, and set the schedule for the Road & Bridge Department FY 2020 Work Plan. The Road & Bridge Department will coordinate and monitor all construction contracts under these Work Plans.
- Update the Road & Bridge Department scheduled replacement of vehicles and equipment.
- Update traffic counts on county roadways.
- Continue serving as a voting member of the Tyler Area MPO Policy Committee
- Continue serving as a member of the Tyler Area Chamber of Commerce Surface Transportation Committee.

Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓	✓	✓	✓	✓	✓			✓

Workload Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual
New driveway culvert installs	\$167,708	\$123,172	\$109,321	\$147,427
Road Patching	\$1,680,060	\$1,626,183	\$1,598,112	\$1,121,199
Right of Way Mowing	\$187,448	\$61,377	\$148,876	\$178,126
Field Work Orders Completed	4581	3919	3780	4621
Cost of Field Work Order Completions	\$7,456,357	\$6,238,955	\$8,061,786	\$7,171,592
Shop Work Orders Completed	3182	3119	2775	2759
Cost of Shop Work Orders Completed	\$403,141	\$425,016	\$323,460	\$423,740

Efficiency Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual
Road Reconstruction/Oil Dirt	\$440,274	\$515,619	\$431,290	\$60,163
Overlays	\$407,506	\$1,621,749	\$3,792,456	\$2,895,175
Contract Surface Treatment	\$1,081,424	\$800,455	\$0	\$130,273
Concrete Bridge Construction	\$0	\$0	\$222,039	\$117,549

Road & Bridge – Cont'd

Administrative Division Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$329,576	\$343,269	\$356,769	\$374,509
<i>Fringe Benefits</i>	106,996	117,946	122,070	125,370
<i>Operating Expenses</i>	151,859	139,577	176,900	153,400
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$588,432	\$600,792	\$655,738	\$653,279
Staffing	4	4	4	4

Labor Division Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$2,227,042	\$2,382,409	\$2,724,865	\$2,727,590
<i>Fringe Benefits</i>	1,046,564	1,179,659	1,268,418	1,263,430
<i>Operating Expenses</i>	4,631,031	4,942,695	4,384,070	5,340,980
<i>Capital Outlay</i>	2,069,144	448,523	1,750,000	1,300,000
Departmental Total	\$9,973,781	\$8,993,285	\$10,127,353	\$10,632,000
Staffing	66	66	66	66

Equipment Division Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$472,606	\$467,608	\$513,118	\$513,343
<i>Fringe Benefits</i>	200,142	219,834	230,909	230,605
<i>Operating Expenses</i>	802,814	839,148	893,598	884,000
<i>Capital Outlay</i>	67,631	453,510	466,630	439,336
Departmental Total	\$1,543,192	\$1,970,100	\$2,104,255	\$2,067,284
Staffing	12	12	12	12



HEALTH & HUMAN SERVICES

VETERAN SERVICES



Mission – A Smith County Veterans Service officer shall aid any county resident who served in the armed forces or nurses corps of the United States, and any orphan or dependent of the person, to prepare, submit, and present any claim against the United States or a state for benefits to which the person may be entitled under United States or state law. The officer shall defeat all unjust claims that come to the officer’s attention. (*Chapter 434, Subchapter B, Section 434.035 of the Texas Government Code*)

Veteran Services: “An officer [county veterans service officer and staff] shall aid any county resident who served in the armed forces or nurses corps of the United States, and any orphan or dependent of the person, to prepare, submit, and present any claim against the United States or a state for benefits to which the person may be entitled under United States or state law. The officer shall defeat all unjust claims that come to the officer’s attention.”

The purpose of the Smith County’s Veterans Services Department is to assist veterans and their survivors deal with the often confusing and overwhelming task of completing the correct forms/ applications and collecting the appropriate documentation to support a claim for benefits. Staff of this Department interviews and advises clients on entitlements, helps in filing service connected disability claims, answers and researches inquiries regarding medical, educational, home loans and other benefits, assists clients in completing federal and state forms and in filing appeals with the

U. S. Department of Veterans Affairs. This county office also serves as a liaison with veterans' organizations and ensures compliance with all federal and state laws.

Veterans Court: The Smith County Veterans Court's mission is to successfully habilitate the Justice Involved Veteran by diverting them from the traditional criminal justice system (jail) and providing them with treatment and the tools they need to lead a productive and law-abiding lifestyle while improving mental health recovery and successful re-entry into the community.

The Smith County Veterans Court Program is a pre-trial diversion program for Veterans who are charged with non-violent misdemeanor offenses that may be related to Post Traumatic Stress Disorder (PTSD), Substance Abuse Disorder (SUD), and Traumatic brain Injury (TBI) or other mental health problems resulting from their military service. The program may be six months to 24 months in duration.

Participants in this program will be given an evaluation for psychological, chemical dependency and other issues that can be addressed through various types of treatment and supportive services. The program offers veterans an opportunity to avoid prosecution and a criminal conviction.

The Smith County Veterans Court Coordinator in cooperation with the Veterans Affairs and Smith County District Attorney's office will work with the Justice Involved Veteran to determine eligibility. Minimum eligibility is a veteran of active duty, National Guard, or Reserve Armed Forces with an honorable discharge, have service-connected PTSD, SUD, TBI or other mental health problems, and first time non-violent misdemeanor offense. Not all may be eligible or accepted into this program.

Veterans Service Officer/Veterans Court Program Director: Michael Roark

Accomplishments for FY20:

- Added new Assistant Veteran Service Officer
- Some Veteran Service Officers received accreditation by the Texas Veterans Commission

Goals & Objectives for FY21:

- Continue to communicate, build trust with, and increase awareness of the office with the citizens of Smith County.
- Continue to expand office awareness.
- Continue accreditation process by the Texas Veterans Commission on all Veteran Service Officers.
- Source and contract additional training to better serve our veteran community.

Veterans – Cont’d

Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓	✓	✓	✓	✓				✓

Workload Measures	FY2016	FY2017	FY2018	FY2019	FY2020
Client Office Visits	1,133	1,211	1,253	1,482	1,527
Assistance by Phone	3,048	3,151	1,523	1,517	1,863
Total Clients	4,181	4,362	2,776		3,390
Veteran Treatment Court graduates	3	4	2	15	7

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$127,083	\$140,375	\$148,5	\$148,833
<i>Fringe Benefits</i>	4957,364	6060,409		
<i>Operating Expenses</i>	7,822	11,509	3526,300	
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$184,471	\$209,248	\$244,957	\$235,542
Staffing	3	3	3	3

AGRICULTURE EXTENSION SERVICE

The Texas Cooperative Extension program is a part of the Texas A&M University System, cooperating with the U.S. Department of Agriculture and the Smith County Commissioners Court.

The department provides research based information in agriculture, horticulture, family and consumer sciences, 4-H and youth development and community resource development through educational programs. The Smith County Extension Program is administered by a staff of extension agents working with the Smith County Extension Program Council. The Council plans the overall program which is implemented through specific program area communities. Council and committee members are community volunteers interested in helping the people of Smith County.

Extension strives to keep pace with today's changing society by developing programs on current issues. The Smith County Extension staff has programs available to all groups with non-discriminating memberships covering many topics. The following are some of the major programs the staff offers:

- ***Health & Fitness*** – Programs addressing stress, wellness, dietary guidelines, food safety, fitness and food guide pyramid.
- ***Limited Resource Farmers*** – A program to increase profitability through diversification, competitive marketing and rural economic development.
- ***Youth Development*** – Positive, supervised programs and activities to improve youth self-esteem involving parents, volunteers and youth.
- ***Farm & Ranch Profitability*** – Management practices for livestock and forage producers to increase profitability.
- ***Environmental Landscaping, Waste Management & Water Conservation*** – Programs and practices for managing environmental resources.
- ***Better Living for Texans*** – Program designed for limited resource families to learn nutrition, wellness and food safety.

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$144,566	\$170,546	\$170,546	\$175,242
<i>Fringe Benefits</i>	46,034	52,989	64,965	65,583
<i>Operating Expenses</i>	25,615	35,664	35,664	35,662
<i>Capital Outlay</i>	1,898	1,635	2,000	2,000
Departmental Total	\$218,113	\$249,634	\$273,176	\$278,487
Staffing	7	7	7	7



SPECIAL REVENUE FUNDS

COUNTY LAW LIBRARY

Mission Statement: The Smith County Law Library’s mission is to provide access to legal information to the general public, legal community and court staff of Smith County. The law library’s resources include legal information in a variety of formats such as print material, Lexis Advance online research and other sources. The library strives to provide legal information in ways that are reliable, efficient, respectful and economical.

Librarian: Kara Kennedy

Accomplishments for FY2020:

- Assisted patrons with questions, locating forms, provided general legal information, copies, notary requests and assisted attorneys with research and locating forms.
- Maintained an efficient and effective library of legal resources and materials for the general public and legal community.
- Managed the self-represented litigant clinic contract at an economical rate and schedule classes.
- Kept library inventory and materials up to date and current.
- Reorganized law library research materials and library layout.
- Patron visitors in the law library: 8,789
- Wrote monthly Law Library Update article for Smith County Bar Association newsletter.

Goals & Objectives for FY2021:

- Assist patrons with questions, locating forms, provide general legal information, copies, notary requests and assist attorneys with research and locating forms.
- Maintain an efficient and effective library of legal resources and materials for the general public and legal community.
- Manage the self-represented litigant clinic contract at an economical rate and schedule classes.
- Keep library inventory and materials up to date and current.
- Continue to write monthly Law Library Update newsletter article for the Smith County Bar Association newsletter.

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>	\$68,598	\$70,822	\$76,573	\$76,573
<i>Fringe Benefits</i>	21,753	23,903	25,530	25,398
<i>Operating Expenses</i>	76,635	75,648	80,410	80,410
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$166,986	\$170,373	\$182,512	\$182,381
Staffing	1	1	1	1

JUSTICE COURT TECHNOLOGY FUND

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Operating Expenses</i>	\$4,888	\$3,640	\$5,000	\$5,000
<i>Capital Outlay</i>	6,151	18,365	45,000	45,000
Departmental Total	\$11,039	\$22,006	\$50,000	\$50,000

COURTHOUSE SECURITY

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Operating Expenses</i>	31,030	\$68,019	\$62,000	\$62,000
<i>Capital Outlay</i>	137,748	31,632	200,000	200,000
Departmental Total	\$168,778	\$99,651	\$262,000	\$262,000

RECORDS MANAGEMENT – COUNTY CLERK

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>		\$624	\$20,000	\$20,000
<i>Fringe Benefits</i>		120	3,932	3,896
<i>Operating Expenses</i>	933,607	818,831	7,391,334	1,003,500
<i>Capital Outlay</i>		-0-	112,165	300,000
Departmental Total	\$933,607	\$819,575	\$7,527,432	\$1,327,396

RECORDS MANAGEMENT – DISTRICT CLERK

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>			\$20,000	\$20,000
<i>Fringe Benefits</i>			3,932	3,896
<i>Operating Expenses</i>			10,000	10,000
<i>Capital Outlay</i>	20,000	3,760	50,000	50,000
Departmental Total	\$20,000	\$3,760	\$83,932	\$83,896

10% FORFEITURE INTEREST FUND

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Operating Expenses</i>	\$16,000	\$19,000	\$19,000	\$19,000
Departmental Total	\$16,000	\$19,000	\$19,000	\$19,000

COUNTY & DISTRICT COURT TECHNOLOGY FUND

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Operating Expenses</i>				
<i>Capital Outlay</i>	\$22,965,488	\$15,000		\$15,000
Departmental Total	\$22,961	\$54,488	\$15,000	\$15,000

WORKFORCE INVESTMENT FUND

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Salaries</i>				
<i>Operating Expenses</i>	16,214	\$23,473	\$45,000	\$45,000
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$16,214	\$23,473	\$45,000	\$45,000



CAPITAL IMPROVEMENT
&
DEBT SERVICE FUNDS

J A C MAINTENANCE FUND

The Juvenile Attention Center Maintenance & Equipment Fund was set up to provide for future replacement needs or major repairs to the Juvenile Attention Center.

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Capital Outlay</i>	\$11,846	\$42,844	\$50,000	\$50,000
Departmental Total	\$50,000	\$42,844	\$50,000	\$50,000

FACILITY IMPROVEMENT FUND

The Facility Improvement Fund is used primarily to construct and maintain Smith County facilities and/or for the acquisition of major capital needs.

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Operating Expenses</i>	\$14,315	\$142,420	\$1,095,207	\$532,000
<i>Capital Outlay</i>	\$1,166,357	2,358,500	3,805,731	2,226,000
Departmental Total	\$1,180,672	\$2,500,920	\$4,900,938	\$2,758,000

INFRASTRUCTURE FUND - 2018

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Operating Expenses</i>	\$25,700			
<i>Capital Outlay</i>	2,347,261	\$8,485,473	\$1,585,000	-0-
Departmental Total	\$2,372,961	\$8,485,473	\$1,585,000	-0-

INFRASTRUCTURE FUND - 2019

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Operating Expenses</i>		-0-	-0-	-0-
<i>Capital Outlay</i>		\$1,053,294	\$10,000,000	-0-
Departmental Total		\$1,053,294	\$10,000,000	-0-

INFRASTRUCTURE FUND - 2020

Expense Category	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Operating Expenses</i>		-0-	-0-	-0-
<i>Capital Outlay</i>		-0-	\$7,750,000	\$6,500,000
Departmental Total		-0-	\$7,750,000	\$6,500,000

DEBT SERVICE FUNDS

Debt Service funds are used to service the annual debt requirements from the purchase of bonds. A complete schedule of debt maturity is listed on page 59.

General Obligation & Refunding – Series 2011	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Bond Principal</i>	\$3,645,000	\$3,665,000	\$3,780,000	\$4,000,000
<i>Interest</i>	699,050	589,700	443,100	291,900
<i>Agency & Other Fees</i>	1,650	1,600	5,000	5,000
Series Total	\$4,345,700	\$4,256,300	\$4,228,100	\$4,296,900

General Obligation – Series 2018	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Bond Principal</i>	-0-	\$990,000	\$75,000	\$85,000
<i>Interest</i>	-0-	452,933	373,350	371,750
<i>Agency & Other Fees</i>	-0-	510	55,000	
Series Total	-0-	\$1,443,443	\$453,350	\$461,750

General Obligation – Series 2019	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Bond Principal</i>	-0-	-0-	\$970,000	\$100,000
<i>Interest</i>	-0-	-0-	386,601	310,000
<i>Agency & Other Fees</i>	-0-	-0-	5,000	5,000
Series Total	-0-	-0-	\$1,361,601	\$415,000

General Obligation – Series 2020	Actual FY18	Actual FY19	Revised FY20	Adopted FY21
<i>Bond Principal</i>	-0-	-0-	-0-	\$1,055,000
<i>Interest</i>	-0-	-0-	-0-	196,618
<i>Agency & Other Fees</i>	-0-	-0 -		5,000
	-0-	-	-0-	\$1,256,618

COUNTY OFFICIALS

Elected Officials:

County Judge	Nathaniel Moran	590-4625
Commissioner - Precinct #1	Jeff Warr	590-4601
Commissioner - Precinct #2	Cary Nix	590-4602
Commissioner - Precinct #3	Terry Phillips	590-4603
Commissioner - Precinct #4	JoAnn Hampton	590-4604
Constable - Precinct #1	Bobby Garmon	590-2609
Constable - Precinct #2	Joshua Black	590-4840
Constable - Precinct #3	Jimmie Blackmon	842-2664
Constable - Precinct #4	Josh Joplin	590-4879
Constable - Precinct #5	Jeff McClenny	590-4900
County Court at Law	Judge Jason Ellis	590-1650
County Court at Law #2	Judge Taylor Heaton	590-1610
County Court at Law #3	Judge Floyd T. Getz	590-1690
County Clerk	Karen Phillips	590-4670
District Attorney	Jacob Putman	590-1720
District Clerk	Penny Clarkston	590-1675
7 th District Court	Judge Kerry Russell	590-1640
114 th District Court	Judge Christy Kennedy	590-1620
241 st District Court	Judge Jack Skeen, Jr.	590-1630
321 st District Court	Judge Robert Wilson	590-1600
Elections/Voter Registration	Karen Nelson	590-4774
Justice of the Peace - Pct. #1	Judge Quincy Beavers, Jr.	590-2601
Justice of the Peace - Pct. #2	Judge Andy Dunklin	590-4830
Justice of the Peace - Pct. #3	Judge James Meredith	842-2661
Justice of the Peace - Pct. #4	Judge Mitch Shamburger	590-4870
Justice of the Peace - Pct. #5	Judge Jon Johnson	590-4890
Sheriff	Larry Smith	590-2660

Tax Assessor-Collector	Gary Barber	590-2920
Treasurer	Kelli White	590-4731

Appointed Officials/Department Heads:

Adult Probation	Joe Heath	590-2700
Agriculture Extension Service	Clint Perkins	590-2980
Information Technology	Don Bell	590-4650
County Auditor	Ann W. Wilson, CPA	590-4700
Fire Marshall	Roy J. Brooks	590-2655
Juvenile Services	Ross Worley	535-0850
Law Library	Kara Barrett	590-1750
Human Resources	Esmeralda Delmas	590-4645
Facilities Services	Ed Nichols	590-4670
Pre-Trial Release	Gary Pinkerton	590-2620
Purchasing	Jaye Latch	590-4720
Records Service	Keith Buckner	590-2960
Road & Bridge	Frank Davis	590-4800
Veterans Services	Michael Roark	590-2950

GLOSSARY

Accounting Procedures - All processes which discover, record, classify, and summarize financial information to produce financial reports and to provide internal control.

Accounting System - The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Ad Valorem Tax – A tax levied on the assessed value of both real and personal property in proportion to the value of the property (also known as property tax).

Appropriation - A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation - The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

Attrition - A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoff.

Balanced Budget – A plan of financial operation embodying estimated revenues and fund balances sufficient to cover estimated expenditures in a fiscal year.

Bond - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified date. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

Bond Rating – A rating that is received from Standard & Poor's and Moody's Investors Service, Inc., which indicates the financial and economic strengths of the County.

Bonded Indebtedness – The portion of a government's debt represented by outstanding bonds.

Budget - A plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period.

Budget Amendment - A change in the level of funding that increases or decreases the total, or bottom line, of the budget.

Budgetary Basis - The basis of accounting used to estimate financing sources and uses in the budget. Generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar - The schedule of key dates from which a government follows in the preparation and adoption of the budget.

Budgetary Control - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Expenditure - Fixed assets with a value of \$5,000 or more and have a useful life of more than two years.

Capital Project - Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life.

Capital Project Fund – One or more funds specifically used to account for the acquisition and construction of major capital facilities, major capital improvements, and/or acquisition of major equipment.

Cash Basis - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Contingency – An appropriation of funds to cover unforeseen events that occur during the budget year.

Debt Service - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Debt Service Fund – The fund used to account for the principal and interest payments on bonded indebtedness.

Defeasance - A provision that voids a bond or loan when the borrower sets aside cash or bonds sufficient enough to service the borrower's debt.

Department - The organization unit which is functioning uniquely in its delivery of service.

Depreciation - The process of estimating and recording the expired useful life or diminution of service of a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost

to reserve in order to replace the item at the end of its useful life.

Effective Tax Rate (ETR) - A calculated tax rate that would generate the same amount of revenue as in the preceding year.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Expenditure - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expense - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fiduciary Funds – Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs.

Fiscal Policy - A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization.

Full-time Equivalent Position (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours. Per year. For example, a part-time clerk working 20 hours per week would be equivalent to .50 of a full-time position.

Fund - A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance - The excess of the assets of a fund over its liabilities, reserves, and carryover.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB 34 – The Governmental Accounting Standards Board (GASB) Statement #34 on the standards for basic financial statements and management’s discussion and analysis for state and local governments.

General Fund – The major operating fund that accounts for resources not required to be accounted for in other funds and provides for the general government or daily operations of the county.

General Obligation Bond - A bond backed by the full faith, credit and taxing power of the government

GFOA - Government Finance Officers Association is a professional association of state/provincial and local finance officers dedicated to sound management of governmental financial resources in the United States and Canada, and has served the public finance profession since 1906.

Goal - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Fund – Funds general used to account for tax-supported activities.

Grants - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending on the grantee.

Infrastructure - Public domain fixed assets such as roads, bridges, curbs and gutters and similar assets that are immovable and are of value to the governmental unit.

Interfund Transfers - The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Lease Purchase Agreements – Contractual agreements which are termed “leases” , but which in substance amount to purchase contracts, for equipment, machinery and some types of improvements.

Levy – To impose taxes, special assessments or services charges.

Line-item Budget - A budget prepared along departmental lines that focuses on what is to be bought.

Long-term Debt - Debt with a maturity of more than one year after the date of issuance.

Major Fund – A governmental or enterprise fund reported as a separate column in the financial statements. Major funds exists when revenues, expenditures, assets, or liabilities are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for

all governmental and enterprise funds for the same item.

Modified Accrual – Basis of accounting in which revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when due.

Objective - Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations - Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

OEM - Office of Emergency Management

Operating Budget – The annual budget and process that provides a financial plan for the operation of government and the provision of services for the year.

Operating Revenue - Funds that the county receives as income to pay for ongoing operations. Includes taxes, fees, and interest earnings. Operating revenues are used to pay for day-to-day services.

Operating Expenses - The cost of materials and equipment required for a department to function.

Output Indicators - A unit of work accomplished, without reference to the resources required to do the work. Output indicators do not reflect the effectiveness or efficiency of the work performed.

Performance Indicators - Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure - Data collected to determine how effective or efficient a program is in achieving its objectives.

Policy – A course of action designed to set parameters for decision and actions.

Purchase Order - A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue - Sources of income financing the operations of government.

Road & Bridge Fund – A major operating fund primarily used for the repair and maintenance of the county’s infrastructure.

Special Revenue Funds – Funds specifically required to account for revenues and expenditures restricted for specific purposes.

Tax Rate - The amount of tax stated in terms of a unit of the tax base.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance - The portion of a fund balance that is not restricted for a specific purpose and is available for general appropriation.

User Fees - The payment of a fee for direct receipt of a public service by the party who benefits from the service.